COMPENDIUM OF STATISTICAL AND FINANCIAL INFORMATION

ONTARIO UNIVERSITIES 2004 - 05

Council of Finance Officers – Universities of Ontario

October 2006

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ONTARIO UNIVERSITIES 2004 - 05

Report prepared by
the Research, Analysis and Policy Division of
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October 2006

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PURPOSE OF THIS REPORT

This report is a companion volume to the *Financial Report of Ontario Universities*[*], the annual series of volumes prepared under the auspices of the Council of Finance Officers - Universities of Ontario (COFO-UO).

The compendium contains supplementary information on Ontario universities that helps put the COFO-UO financial data in context and facilitates interpretation of the financial reports. To that end, the emphasis has been placed on data that may have a significant bearing on various components of institutional revenue and expenditures. A broad spectrum of data is shown in this report: intake of first year students, full and part-time enrolment, degrees awarded, university physical space, library collections and residence accommodation, in addition to selected financial information. This data provides a perspective which enables the reader to recognize the differences in Ontario's universities.

Information contained in the compendium is, for the most part, available from other COU publications or public agencies. In particular, readers of this report are directed to the COU publications *Facts and Figures* and *Ontario Universities Resource Document*.

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[*] The COFO-UO financial reports have been compiled from submissions prepared by each of the provincially-assisted universities and federated and affiliated colleges in Ontario. Those submissions have been prepared in accordance with Guidelines established by COFO-UO. The guidelines and reporting forms are generally consistent with those followed in previous years and may be found in Volume I of the COU publication *Financial Report of Ontario Universities*.

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GENERAL CAVEAT

It is important to be careful in comparing different institutions as there are inherent differences among them in academic programs, organization, physical environment, management philosophy and budgeting and accounting procedures.

CAVEAT ON COMPARISONS OF HISTORICAL COFO-UO FINANCIAL DATA

Readers of this report who need a better understanding of the differences in the figures between years should contact the individual institution for more information. Readers who wish to compare COFO-UO data over a number of years should exercise caution - a significant amount of what might appear to be increased operating revenue and the associated expense is little more than re-categorizing from other funds and/or reflective of changed financial reporting.

A new set of guidelines and reporting forms were first implemented for the 1998-99 COFO-UO report on the financial activities of Ontario universities and affiliated and federated colleges. As a consequence, readers of the COFO-UO series of reports may notice a number of differences in the tables between the pre-1998-99 and post-1998-99 reports. A number of new tables have been added and tables similar to those in the pre-1998-99 reports may be numbered differently. In addition, while many of the row and column headings may appear to be the same, there may be differences in the definitions employed in the two sets of reports. Major changes in the guidelines are outlined below.

- Reporting of revenue, expenses and cost recoveries in pre-1998-99 editions of the COFO-UO report were done using a ***net reporting*** approach. Beginning in 1998-99, the reporting guidelines require that these items be reported on a ***gross reporting*** basis. Finally, under ***Miscellaneous revenue*** there would be other revenues that in the past may well have been treated as *recoverable charges* rather than *revenue*. It is estimated that these factors may have added over $50 million in an apparent revenue increase in the period 1990-91 to 1999-00.

- Endowment funds may be reported at ***book value*** by some institutions and at ***market value*** by others. Readers should refer to institutional financial statements.

- Under *Revenue - Sources*, the category ***Tuition Fees*** beginning in 1998-99 includes fees reported in previous years in the categories ***Tuition Credit*** and ***Tuition Non-Credit***.

- Under *Expenses - Functional Areas*, ***Academic Support*** is a new category commencing in 1998-99 which includes the registrar and admissions offices and research administration (formerly reported under Administration). ***Administration and General*** is a revised category which includes expenses reported prior to 1998-99 under Administration, as well as the administration of occupational health and safety, professional fees (legal and audit), convocation and ceremonies and insurance which had formerly been reported under Other. ***External Relations*** is a new category which includes expenses reported under Administration before 1998-99. Note: In the 1998-99 report only, there was no separate category for ***central computing and communications. Academic computing*** was reported under Academic Support and ***administrative computing*** was reported under Administration and General.

- Under *Object of Expense*, ***Operational Expenses and Supplies*** commencing in 1998-99 includes expenses formerly reported under operational expenses and supplies as well as costs of goods sold, municipal taxes and miscellaneous. ***Travel*** is a new category beginning in 1998-99 which includes expenses formerly reported under miscellaneous.

In addition, there have been a number of less obvious factors that have influenced COFO-UO reporting practices over recent years.

Expanded Definition of Operating Fund

For a variety of reasons, although principally for accountability and transparency, the working definition of the ***operating fund*** for COFO-UO purposes has been broadened to include certain ***restricted*** income and expense items that were reported in the Trust and Endowment Fund in the past. For example, investment income, some donations, and some endowment income may now be reported in the Operating Fund to support such expense items as endowed chairs, scholarships and government sponsored matching programs.

Expanded Definition of Sponsored Research Fund

The introduction of **Entities Not Consolidated** permits Ontario universities and affiliated and federated colleges to separately report sponsored research that is granted to faculty members of the university, but paid to entities that are separate and distinct from the university. The funding flows to the hospital and the research is conducted at the hospital. The financial activities related to such hospital-based research are excluded from the audited financial statements of the university. Expanding the definition of sponsored research results in a more complete reporting of research activities performed by university faculty members. The impact of this change on both revenue and expenses is quantified on Tables 2 and 4.

Changed Funding Practices

The introduction of new funding arrangements to finance specific university activities has had a major impact on the revenue and expense figures reported in the Operating Fund. To illustrate:

- The introduction of the ***Alternative Funding Program*** at Queen's has a direct impact on institutional income and expenditures as $65-70 million of what was primarily OHIP fee revenue that was formerly paid directly to physicians is now provided as a "grant" from MOHLTC and reported under "Other Ontario Government Grants" in the Operating Fund.

- Programs such as ATOP require ***private sector matches*** that inflate both the income and expenses on a one-time basis. Moreover, some of those funds are actually gifts-in-kind and thus may not, and should not, be construed as providing additional resources in the same way as government operating funds or regular tuition fee income. By definition, gifts-in-kind are the most *restricted* contributions, providing no discretionary funding.

- The introduction of more full cost-recoverable programs (some voluntary, some mandatory) has increased ***tuition fee*** income by an amount that overstates the funding actually available for all students. For example, tuition for private MBA programs is used to finance the substantial costs associated with those programs and therefore it is completely misleading to think that any of the increase in tuition fee income for these programs is used to support the general student body. It is estimated that tuition fees for these programs in 1999-00 may have been approximately $50 million.

Discontinuity in Summary Tables

In 2001-02 Dominicain College was moved from Volume II - Affiliated and Federated Colleges and Universities - to Volume I - Universities. In pre- 2001-02 editions Dominicain was included in summary tables for affiliated and federated colleges and universities. From 2001-02 it is included in summary tables for universities. This will affect studies which include a time series.

Ontario Research Performance Fund

In pre- 2002-03 the Ontario Research Performance Fund grant was reported in the Operating fund. From 2002-03 it is reported in the Sponsored Research fund to make it consistent with the reporting of the Indirect Costs of University Research grant.

Ontario Research Overhead Infrastructure Envelope

In pre- 2002-03 the Ontario Research Overhead Infrastructure Envelope grant was reported in the Operating fund. From 2003-04 it is reported in the Sponsored Research fund to make it consistent with the reporting of the Indirect Costs of University Research and the Ontario Research Performance Fund grants.

TABLE A-1

SOCIO-ECONOMIC STATISTICS OF ONTARIO

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05
Provincial Population (000s) [1]	10,950	11,083	11,228	11,367	11,506	11,685	11,898	12,102	12,257	12,407
Gross Domestic Product (GDP) ($millions) [2]	329,317	338,173	359,353	377,897	409,020	441,204	453,384	479,122	494,229	516,844
Percentage Change	5.86	2.69	6.26	5.16	8.24	7.87	2.76	5.68	3.15	4.58
Provincial Personal Income ($millions) [3]	271,397	276,303	289,537	304,652	321,702	347,592	360,209	370,340	379,737	395,600
Per Capita $	24,785	24,930	25,787	26,801	27,959	29,747	30,275	30,602	30,981	31,885
Constant $	29,288	28,928	30,092	30,968	31,534	32,501	32,323	31,794	31,605	31,885
Average Income: [4]										
High School	28,558	28,762	29,352	29,951	31,499	32,163	31,398	n/a	34,738	n/a
Post Secondary	33,878	34,858	36,375	36,929	37,445	37,887	38,404	n/a	40,266	n/a
University	49,496	51,530	54,247	58,933	56,530	61,485	59,036	n/a	61,369	n/a
Unemployment Rate: [5]										
Total Labour Force	8.7	9.0	8.4	7.2	6.3	5.7	6.3	7.1	7.0	6.8
University Degree	4.3	5.0	4.6	4.1	3.7	3.9	4.9	5.4	5.5	4.9
Research Intensity GERD as % of GDP [6]	1.87	1.83	1.89	1.98	1.98	2.18	2.41	2.18	2.16	n/a
Provincial Government Total Expense ($millions) [7]	58,155	54,022	54,643	60,287	61,088	64,525	63,532	67,074	73,883	79,396
Constant $	68,721	62,685	63,766	69,660	68,899	70,499	67,829	69,686	75,370	79,396
Includes Public Debt Interest Payments	8,116	8,648	8,184	8,908	9,265	9,401	9,030	8,647	9,604	9,368
Constant $	9,591	10,035	9,551	10,293	10,450	10,271	9,641	8,984	9,797	9,368
Consumer Price Index: [8]										
Percentage Change	2.2	1.8	1.4	1.0	2.4	3.2	2.3	2.8	1.8	2.0
Index 1994-95=100	102.2	104.1	105.6	106.6	109.2	112.8	115.4	118.6	120.8	123.2

Sources:
1 2004 Ontario Economic Outlook and Fiscal Review.
2 2004 Ontario Economic Outlook and Fiscal Review, at market prices.
3 2004 Ontario Economic Outlook and Fiscal Review.
4 Statistics Canada, "Income Trends in Canada", 1980 to 2000.
5 Statistics Canada, 71F0004XCB "Labour Force Historical Review 2003", Labour Force Estimate by Education Level, Age, Sex, Canada/Provinces, annual avera
6 Statistics Canada, "Estimates of Canadian Research and Development Expenditures (GERD)", excludes the National Capital Region.
7 Ontario Ministry of Finance, "Public Accounts of Ontario".
8 Statistics Canada, "The Consumer Price Index", 62-001.
9 Some historical figures may be revised. n/a - not available

TABLE B-1

HIGHER EDUCATION STATISTICS OF ONTARIO

	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-5
Population Age 18-24 (000s) [1]	1,032.0	1,032.3	1,038.5	1,054.7	1,075.8	1,105.2	11,333.8	1,163.4	1,185.2	1,197.8
Participation Rates [2]	21.8%	22.0%	22.0%	22.1%	22.5%	22.5%	22.9%	24.2%	26.9%	27.9%
University Enrolment - Total FTEs [3]	263,008.6	258,474.3	258,148.6	260,468.1	267,875.7	274,719.5	289,024.0	313,132.5	348,967.8	361,648.3
Provincial Grants to Universities ($millions) [4]										
Operating Grants	1,823.1	1,550.7	1,548.8	1,596.5	1,595.1	1,641.5	1,676.8	1,824.7	2,056.2	2,313.1
Capital Grants	51.5	33.9	36.9	35.4	604.8	94.1	27.7	34.2	76.0	257.4
Universities' Share of Total Provincial Spending [5]	3.64	3.42	3.33	3.11	3.08	2.98	3.08	3.12	3.20	3.30
Tuition Fees - Arts and Science Universities' Average [6]	2,451	2,920	3,213	3,495	3,812	3,919	4,001	4,079	4,161	4,161
Private Sector Donations and Contracts [7]	463,876	577,414	630,818	716,346	744,863	844,848	874,839	820,786	998,384	1,087,650
Sponsored Research Spending ($000) [7]	717,171	750,782	803,274	836,779	952,377	1,224,037	1,455,985	1,597,822	1,773,373	2,097,557

(e) estimate

Sources:
1 Ontario Ministry of Finance. Data has been revised so figures may differ slightly from previous publications. N.B. 2004-05 refers to calendar year 2005 for population data
2 To 1999-00, Statistics Canada, "Education in Canada" 81-229. Ontario Ministry of Finance & COU, Facts & Figures Table 3.1.1 and Ontario Ministry of Training, Colleges and Universities. Full-time enrolment as a percentage of total population age 18-24.
3 Ontario Ministry of Training, Colleges and Universities.
4 Operating Grants: Ontario Ministry of Finance, "Public Accounts of Ontario"; Ministry of Training, Colleges and Universities.
Capital Grants: Ontario Ministry of Training, Colleges and Universities. The increase in capital grants in 1999-00 is due to the introduction of the SuperBuild Program.
5 Operating grants to universities as a percentage of total provincial spending, excluding public debt interest payments.
6 COU "Resource Document", 2002.
7 Council of Ontario Universities, "Financial Report of Ontario Universites".

ENROLMENT AND DEGREES AT ONTARIO UNIVERSITIES

FIGURE-C1

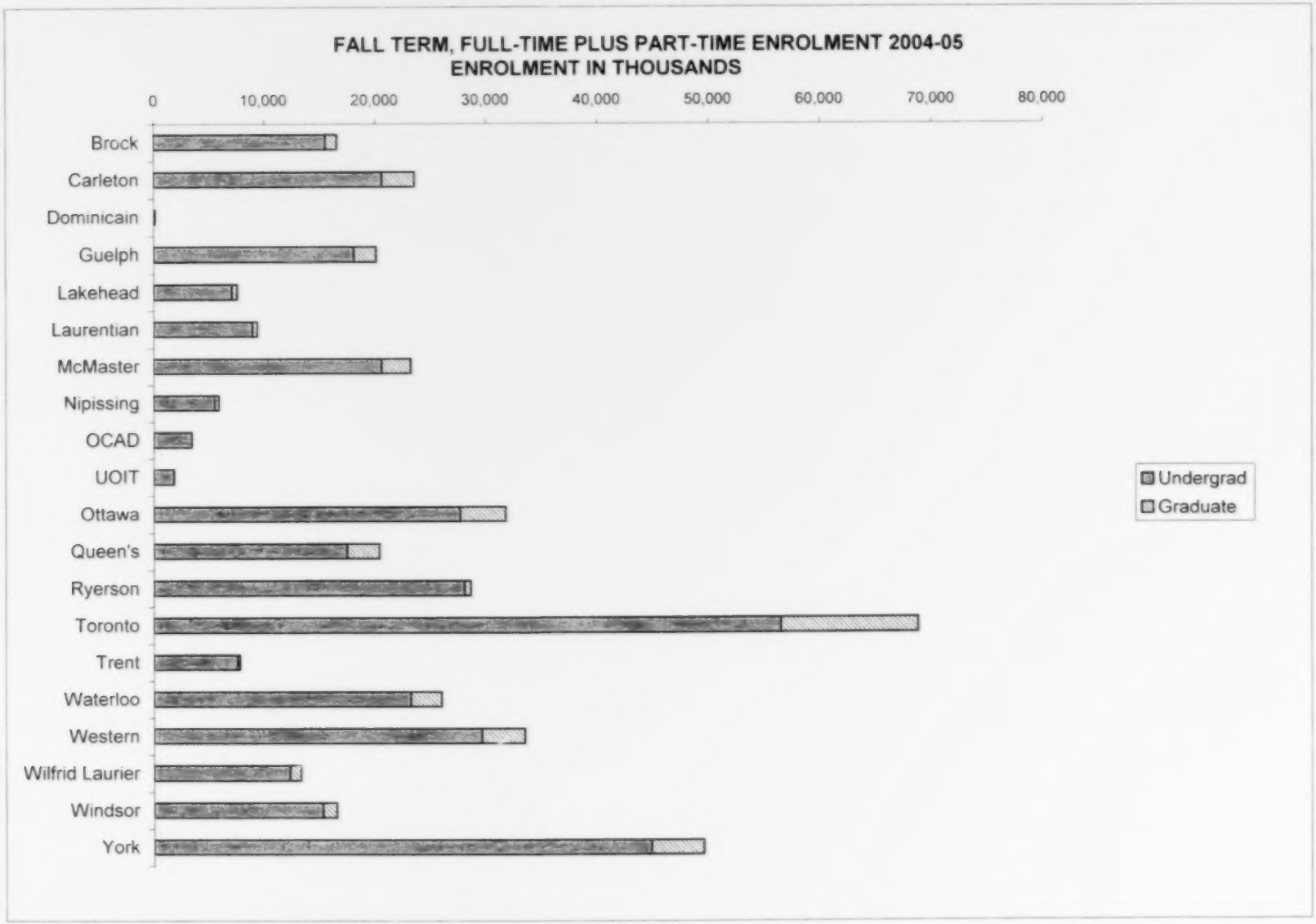

FALL TERM, FULL-TIME PLUS PART-TIME ENROLMENT 2004-05
ENROLMENT IN THOUSANDS
0
10,000
20,000
30,000
40,000
50,000
60,000
70,000
80,000
Brock
Carleton
Dominicain
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
UOIT
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York
Undergrad
Graduate

TABLE C-1

FALL TERM, FULL-TIME PLUS PART-TIME ENROLMENT 2004-05

	Direct Entry Undergraduate		Education Undergraduate		Second Entry Undergraduate		Theology Undergraduate		Subtotal Undergraduate		Masters		Doctoral		Subtotal Graduate		Total
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
Brock	14,276	86.0	1,256	7.6	0	0.0	0	0.0	15,532	93.6	1,018	6.1	47	0.3	1,065	6.4	16,597
Carleton	20,621	87.4	0	0.0	0	0.0	0	0.0	20,621	87.4	2,147	9.1	815	3.5	2,962	12.6	23,583
Dominicain	58	32.8	0	0.0	0	0.0	65	36.7	123	69.5	29	16.4	25	14.1	54	30.5	177
Guelph	17,638	87.7	0	0.0	427	2.1	0	0.0	18,065	89.8	1,396	6.9	659	3.3	2,055	10.2	20,120
Lakehead	6,356	83.9	712	9.4	0	0.0	0	0.0	7,068	93.3	479	6.3	32	0.4	511	6.7	7,579
Laurentian	7,536	91.8	196	2.4	0	0.0	0	0.0	7,732	94.2	471	5.7	6	0.1	477	5.8	8,209
- Algoma	1,004	100.0	0	0.0	0	0.0	0	0.0	1,004	100.0	0	0.0	0	0.0	0	0.0	1,004
- Hearst	192	100.0	0	0.0	0	0.0	0	0.0	192	100.0	0	0.0	0	0.0	0	0.0	192
McMaster	19,384	83.4	0	0.0	1,028	4.4	160	0.7	20,572	88.5	1,687	7.3	975	4.2	2,662	11.5	23,234
Nipissing	3,091	52.3	2,440	41.3	0	0.0	0	0.0	5,531	93.7	375	6.3	0	0.0	375	6.3	5,906
OCAD	3,435	100.0	0	0.0	0	0.0	0	0.0	3,435	100.0	0	0.0	0	0.0	0	0.0	3,435
UOIT	1,740	95.1	90	4.9	0	0.0	0	0.0	1,830	100.0	0	0.0	0	0.0	0	0.0	1,830
Ottawa	23,208	73.1	1,117	3.5	2,942	9.3	377	1.2	27,644	87.0	3,053	9.6	1,069	3.4	4,122	13.0	31,766
Queen's	14,904	73.1	1,077	5.3	1,404	6.9	53	0.3	17,438	85.5	2,032	10.0	921	4.5	2,953	14.5	20,391
Ryerson	26,733	93.4	1,307	4.6	0	0.0	0	0.0	28,040	98.0	536	1.9	34	0.1	570	2.0	28,610
Toronto	49,773	72.3	1,232	1.8	4,512	6.6	918	1.3	56,435	82.0	7,567	11.0	4,808	7.0	12,375	18.0	68,810
Trent	7,270	93.2	286	3.7	0	0.0	0	0.0	7,556	96.9	170	2.2	72	0.9	242	3.1	7,798
Waterloo	22,899	88.2	0	0.0	270	1.0	0	0.0	23,169	89.3	1,668	6.4	1,121	4.3	2,789	10.7	25,958
Western	25,645	76.6	1,954	5.8	1,829	5.5	126	0.4	29,554	88.3	2,726	8.1	1,180	3.5	3,906	11.7	33,460
Wilfrid Laurier	12,266	92.1	0	0.0	13	0.1	4	0.0	12,283	92.2	939	7.1	97	0.7	1,036	7.8	13,319
Windsor	13,817	83.6	886	5.4	528	3.2	0	0.0	15,231	92.2	1,015	6.1	272	1.6	1,287	7.8	16,518
York	42,975	86.8	831	1.7	907	1.8	0	0.0	44,713	90.3	3,547	7.2	1,236	2.5	4,783	9.7	49,496
Total	334,821	82.1	13,384	3.3	13,860	3.4	1,703	0.4	363,768	89.2	30,855	7.6	13,369	3.3	44,224	10.8	407,992

Notes: - Students who are eligible for funding and students who are ineligible are both included.
- Education includes both consecutive degree and diploma programs and all AQ students.
- Second entry programs include dentistry, law, medicine, pharmacy, physio & occupational therapy, veterinary medicine, optometry, medical interns & residents and combined LLB/MBA.
- Masters includes graduate diploma and 1st. stage doctoral enrolment.
- In 2003-04 Toronto redefined their full-time enrolment, raising their enrolment count.

Source: Ministry of Training, Colleges and Universities

TABLE C-2

FTE ENROLMENT AND BASIC INCOME UNITS 2004-05 [1]

	Eligible FTE Enrolment [2]			Ineligible FTE Enrolment			BIUs [4]		
	Under-Graduate FFTEs	Graduate [3] FTEs	Total	Under-Graduate FFTEs	Graduate [3] FTEs	Total	Under-Graduate [5]	Graduate [6]	Total
Brock	12,504.0	619.4	13,123.4	980.4 [8]	305.3 [8]	1,285.7	17,614.6	1,334.6	18,949.3
Carleton	16,272.5	1,872.2	18,144.7	1,713.3 [9]	543.1 [9]	2,256.4	23,656.4	6,528.6	30,185.0
Dominicain	63.0	62.3	125.3	16.3 [9]	36.5 [9]	52.8	63.0	114.6	177.6
Guelph	16,602.9	1,312.3	17,915.2	406.6 [9]	645.4 [9]	1,052.0	27,816.7	5,228.2	33,044.9
Lakehead	6,255.8	331.7	6,587.5	155.5 [9]	66.4 [9]	221.9	9,601.7	1,032.2	10,634.0
Laurentian	7,320.7	220.3	7,541.0	401.0 [7,8]	401.0 [7,8]	802.0	10,399.4	771.4	11,170.8
McMaster	17,553.7	1,699.5	19,253.2	1,581.0 [9]	651.0 [9]	2,232.0	29,431.6	7,334.5	36,766.2
Nipissing	3,335.5	159.6	3,495.1	214.1 [9]	52.2 [9]	266.3	4,867.1	267.3	5,134.4
OCAD	2,780.4	0.0	2,780.4	159.0 [8]	0.0 [8]	159.0	4,170.5	0.0	4,170.5
UOIT	1,679.1	0.0	1,679.1	69.5 [9]	0.0 [9]	69.5	2,765.3	0.0	2,765.3
Ottawa	23,269.9	2,575.3	25,845.2	1,852.9 [8]	0.0 [8]	1,852.9	37,201.8	9,153.4	46,355.2
Queen's	14,842.2	1,725.7	16,567.9	625.7 [9]	1,026.2 [9]	1,651.9	25,877.0	6,963.1	32,840.1
Ryerson	20,797.9	664.9	21,462.8	672.8 [9]	310.2 [9]	983.0	34,442.8	1,396.3	35,839.1
Toronto	46,911.2	7,925.0	54,836.2	4,477.7 [9]	2,858.4 [9]	7,336.1	76,590.3	33,098.6	109,688.9
Trent	6,383.6	141.6	6,525.2	468.2 [8]	72.4 [8]	540.6	9,197.4	606.3	9,803.7
Waterloo	20,001.8	1,496.0	21,497.8	1,255.8 [9]	923.7 [9]	2,179.5	32,871.7	6,437.7	39,309.4
Western	25,953.8	2,695.6	28,649.4	1,618.6 [9]	883.4 [9]	2,502.0	42,372.9	10,361.8	52,734.7
Wilfrid Laurier	11,125.4	583.9	11,709.3	274.2 [8]	105.2 [8]	379.4	15,144.1	1,975.3	17,119.4
Windsor	12,522.6	875.5	13,398.1	1,265.8 [9]	272.9 [9]	1,538.7	19,002.7	3,203.6	22,206.3
York	36,761.1	2,872.4	39,633.5	2,792.5 [8]	723.5 [8]	3,516.0	52,394.4	10,471.2	62,865.5
Total	302,937.2	27,833.2	330,770.4	21,001.1	9,876.8	30,877.9	475,481.5	106,278.5	581,760.1

Notes:
1 Including enrolment and BIUs in affiliated and federated institutions.
2 Eligible enrolment refers to students who are eligible for funding under the provincial operating grants formula.
3 Fall plus summer session.
4 A BIU is a unit of weighted enrolment for eligible students used in allocating provincial operating grants.
5 Including imputing adjustments.
6 Including minimum/maximum adjustments.
7 Algoma portion only estimated using Fall term headcounts for full-time and part-time headcounts divided by 3.5.
8 Estimated ineligible FTE enrolment submitted directly by institution, excludes AQs.
9 These numbers are run from the official USIS summation.

Source: Ministry of Training, Colleges and Universities

FIGURE C-3

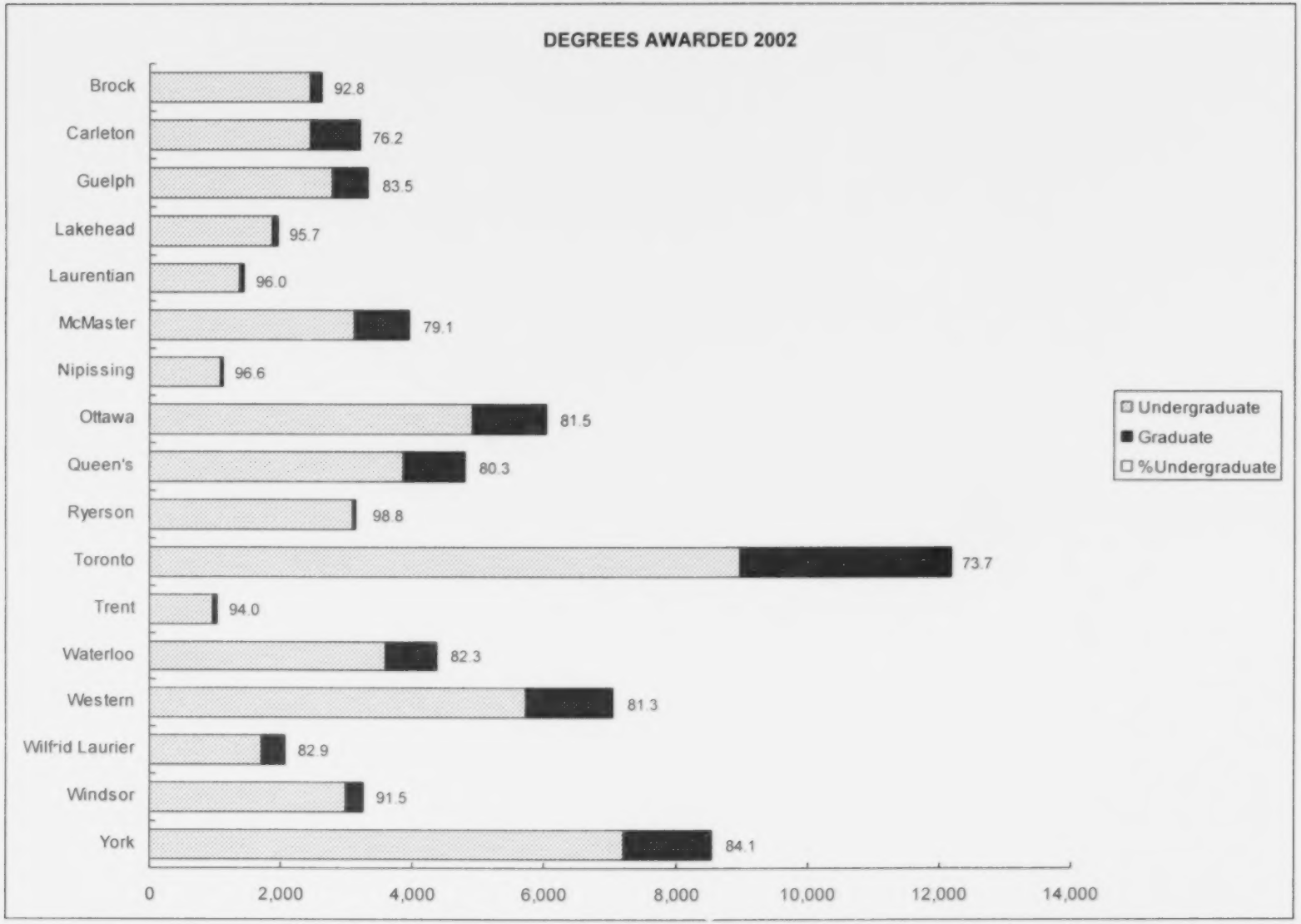

DEGREES AWARDED 2002
Brock
92.8
Carleton
76.2
Guelph
83.5
Lakehead
95.7
Laurentian
96.0
McMaster
79.1
Nipissing
96.6
Ottawa
81.5
Queen's
80.3
Ryerson
98.8
Toronto
73.7
Trent
94.0
Waterloo
82.3
Western
81.3
Wilfrid Laurier
82.9
Windsor
91.5
York
84.1
0
2,000
4,000
6,000
8,000
10,000
12,000
14,000
Undergraduate
Graduate
%Undergraduate

TABLE C-3

DEGREES AWARDED 2002

	Direct Entry Undergraduate		Education Undergraduate		Second Entry Undergraduate		Theology Undergraduate		Subtotal Undergraduate		Masters		Doctoral		Subtotal Graduate		Total
	#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%	
Brock	1,685	64.1	754	28.7	0	0.0	0	0.0	2,439	92.8	188	7.2	0	0.0	188	7.2	2,627
Carleton	2,332	72.6	0	0.0	117	3.6	0	0.0	2,449	76.2	687	21.4	78	2.4	765	23.8	3,214
Guelph	2,674	80.3	0	0.0	105	3.2	0	0.0	2,779	83.5	476	14.3	74	2.2	550	16.5	3,329
Lakehead	1,277	65.7	585	30.1	0	0.0	0	0.0	1,862	95.7	80	4.1	3	0.2	83	4.3	1,945
Laurentian	1,140	79.6	170	11.9	65	4.5	0	0.0	1,375	96.0	58	4.0	0	0.0	58	4.0	1,433
McMaster	2,996	75.8	4	0.1	102	2.6	25	0.6	3,127	79.1	727	18.4	101	2.6	828	20.9	3,955
Nipissing	387	34.7	691	61.9	0	0.0	0	0.0	1,078	96.6	38	3.4	0	0.0	38	3.4	1,116
Ottawa	3,400	56.3	924	15.3	556	9.2	44	0.7	4,924	81.5	992	16.4	127	2.1	1,119	18.5	6,043
Queen's	2,796	58.2	732	15.2	315	6.6	15	0.3	3,858	80.3	814	16.9	131	2.7	945	19.7	4,803
Ryerson	2,978	95.0	118	3.8	0	0.0	0	0.0	3,096	98.8	39	1.2	0	0.0	39	1.2	3,135
Toronto	6,750	55.4	1,323	10.9	792	6.5	114	0.9	8,979	73.7	2,632	21.6	570	4.7	3,202	26.3	12,181
Trent	972	94.0	0	0.0	0	0.0	0	0.0	972	94.0	59	5.7	3	0.3	62	6.0	1,034
Waterloo	3,530	80.9	0	0.0	65	1.5	0	0.0	3,595	82.3	660	15.1	111	2.5	771	17.7	4,366
Western	4,200	59.6	815	11.6	695	9.9	17	0.2	5,727	81.3	1,167	16.6	148	2.1	1,315	18.7	7,042
Wilfrid Laurier	1,714	82.9	0	0.0	0	0.0	0	0.0	1,714	82.9	347	16.8	6	0.3	353	17.1	2,067
Windsor	2,072	63.7	773	23.8	133	4.1	0	0.0	2,978	91.5	261	8.0	15	0.5	276	8.5	3,254
York	5,947	69.5	966	11.3	279	3.3	0	0.0	7,192	84.1	1,243	14.5	117	1.4	1,360	15.9	8,552
Total	46,850	66.8	7,855	11.2	3,224	4.6	215	0.3	58,144	82.9	10,468	14.9	1,484	2.1	11,952	17.1	70,096

Notes: - Statistics Canada does not collect data for OCAD.
- Direct entry undergraduate includes other undergraduate degrees, diplomas and certificates.
- Education includes elementary/secondary teacher training and non-teaching fields.
- Second entry programs include dentistry, law, medicine, pharmacy, physio & occupational therapy, veterinary medicine and optometry.
- Masters includes graduate diplomas and certificates.

Source: Ministry of Training, Colleges and Universities, tables based on Statistics Canada data

FIGURE C-4

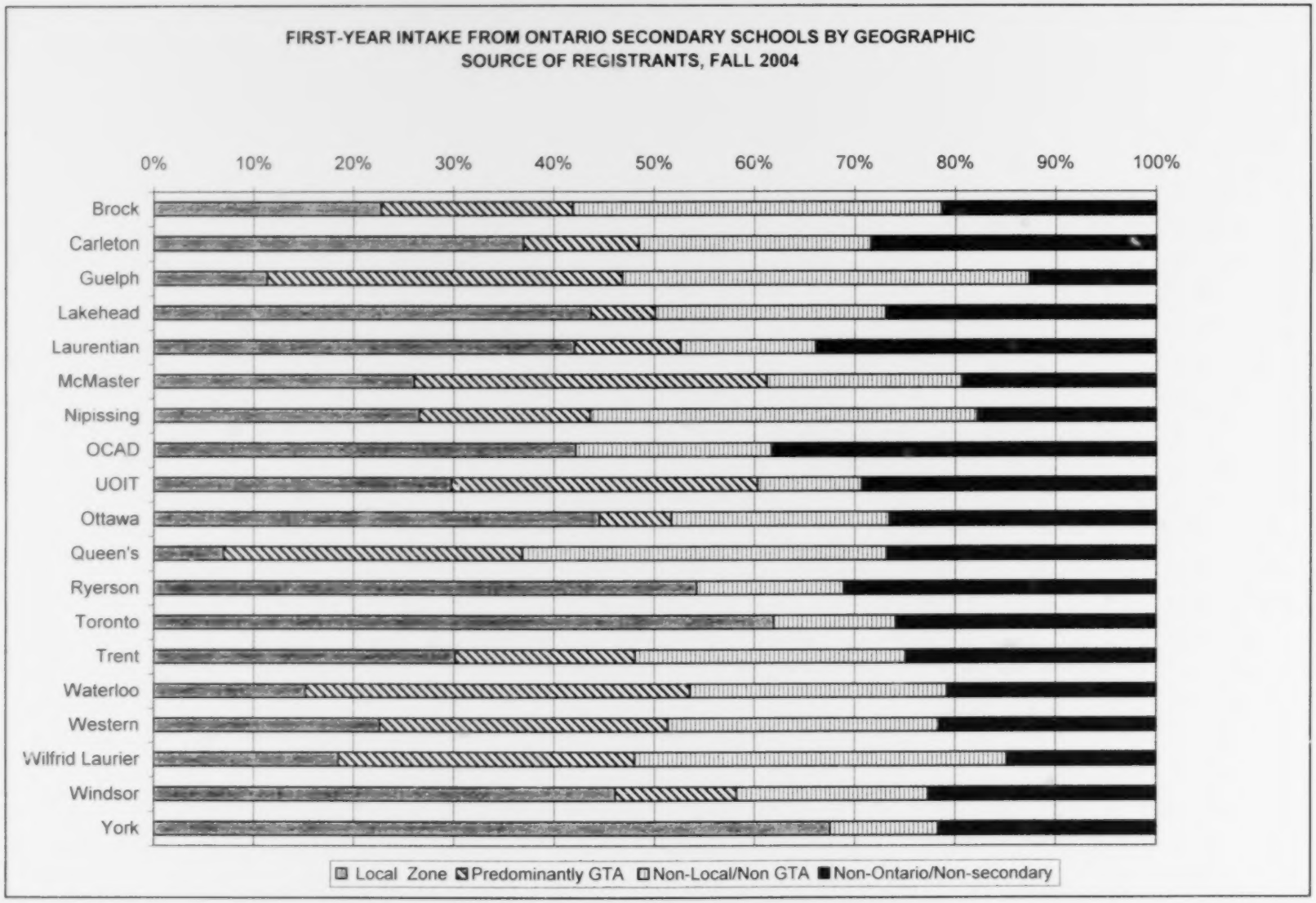

FIRST-YEAR INTAKE FROM ONTARIO SECONDARY SCHOOLS BY GEOGRAPHIC SOURCE OF REGISTRANTS, FALL 2004
0%
10%
20%
30%
40%
50%
60%
70%
80%
90%
100%
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
UOIT
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York
Local Zone
Predominantly GTA
Non-Local/Non GTA
Non-Ontario/Non-secondary

TABLE C-4

FIRST-YEAR INTAKE BY GEOGRAPHIC SOURCE OF REGISTRANTS FALL 2004

	Zone	Ontario Secondary School: Local Zone #	%	Predominantly GTA (Zone 7) #	%	Non Local /Non GTA #	%	Subtotal #	%	Non-Ontario/ Non-Secondary #	%	Total
Brock	(3)	752	22.8	632	19.1	1212	36.7	2,596	78.6	706	21.4	3,302
Carleton	(10)	1,320	36.9	412	11.5	827	23.1	2,559	71.6	1,014	28.4	3,573
Guelph	(5)	481	11.4	1,499	35.5	1715	40.6	3,695	87.4	533	12.6	4,228
Lakehead	(13)	458	43.7	67	6.4	241	23.0	766	73.1	282	26.9	1,048
Laurentian	(12)	658	42.1	165	10.6	211	13.5	1,034	66.2	529	33.8	1,563
McMaster	(4)	1,064	26.1	1,435	35.2	797	19.5	3,296	80.7	786	19.3	4,082
Nipissing	(11)	142	26.6	91	17.0	206	38.6	439	82.2	95	17.8	534
OCAD	(7)	291	42.2		0.0	135	19.6	426	61.7	264	38.3	690
UOIT	(8)	234	29.8	240	30.5	82	10.4	556	70.7	230	29.3	786
Ottawa	(10)	1,919	44.6	309	7.2	936	21.7	3,164	73.5	1,143	26.5	4,307
Queen's	(9)	213	7.0	910	29.9	1108	36.4	2,231	73.2	817	26.8	3,048
Ryerson	(7)	1,929	54.2		0.0	522	14.7	2,451	68.9	1,105	31.1	3,556
Toronto	(7)	6,500	62.0		0.0	1276	12.2	7,776	74.1	2,716	25.9	10,492
Trent	(8)	395	30.2	235	17.9	355	27.1	985	75.2	325	24.8	1,310
Waterloo	(5)	714	15.2	1,801	38.4	1204	25.6	3,719	79.2	975	20.8	4,694
Western	(2)	1,284	22.6	1,633	28.8	1536	27.1	4,453	78.4	1,224	21.6	5,677
Wilfrid Laurier	(5)	544	18.5	868	29.5	1091	37.1	2,503	85.2	436	14.8	2,939
Windsor	(1)	1,096	46.1	289	12.2	454	19.1	1,839	77.3	539	22.7	2,378
York	(7)	5,208	67.5		0.0	836	10.8	6,044	78.4	1,666	21.6	7,710
Total		25,202	38.2	10,586	16.1	14,744	22.4	50,532	76.7	15,385	23.3	65,917

Note 1: The category, Predominantly GTA, applies only to universities located outside the GreaterToronto Area. OCAD, Ryerson, Toronto and York students from the GTA are reported within the category Local Zone.

Note 2: Ontario counties are grouped into zones as follows - (1) Essex and Kent; (2) Lambton, Middlesex, Elgin and Oxford; (3) Haldimand-Norfolk R.M. and Niagara R.M.; (4) Halton, Hamilton-Wentworth R.M. and Brant; (5) Perth, Waterloo R.M. and Wellington; (6) Huron, Bruce, Grey and Dufferin; (7) Peel, York R.M., Simcoe and Metro Toronto; (8) Durham R.M., Northhumberland, Prince Edward, Victoria, Peterborough, Hastings and Haliburton; (9) Lennox and Addington, Frontenac and Leeds and Grenville; (10) Lanark, Ottawa-Carleton, Dundas/Stormont /Glengarry and Prescott and Russell; (11) Muskoka, Parry Sound, Nipissing and Renfrew; (12) Manitoulin, Sudbury District, Algoma, Cochrane, Timiskaming and Sudbury R.M.; (13) Thunder Bay, Kenora and Rainy River.

Source: Council of Ontario Universities, "Application Statistics".

TABLE C-5

UNDERGRADUATE PROGRAMS AVAILABLE AT ONTARIO UNIVERSITIES
2004-05

Programs [1] / Universities	Brock	Carleton	Dominicain	Guelph	Lakehead	Laurentian [2]	McMaster	Nipissing	OCAD	UOIT	Ottawa	Queen's	Ryerson	Toronto	Trent	Waterloo	Western	Wilfrid Laurier	Windsor	York
Agriculture				◆																
Architecture		◆		◆									◆			◆				
Art and Design									◆											
Arts	◆	◆	◆	◆	◆	◆	◆	◆		◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Commerce and Business Administrat [3]	◆	◆		◆	◆	◆	◆	◆		◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Dentistry														◆			◆			
Education	◆				◆	◆		◆		◆	◆	◆		◆	◆		◆		◆	◆
Engineering [4]		◆		◆	◆	◆	◆			◆	◆	◆	◆	◆		◆	◆		◆	◆
Environmental Studies				◆	◆			◆					◆				◆		◆	◆
Fine and Applied Arts	◆			◆	◆		◆				◆	◆	◆	◆		◆	◆	◆	◆	◆
Forestry					◆															
Household and Food Science				◆									◆				◆			
Journalism		◆											◆							
Landscape Architecture				◆																
Law											◆	◆		◆			◆		◆	◆
Medicine							◆				◆	◆		◆			◆			
Music	◆	◆		◆	◆	◆	◆				◆	◆		◆		◆	◆	◆	◆	◆
Nursing	◆				◆	◆	◆				◆	◆	◆	◆	◆		◆		◆	◆
Optometry																◆				
Pharmacy														◆						
Physical and Health Education	◆				◆	◆	◆				◆	◆		◆		◆	◆	◆	◆	◆
Physio and Occupational Therapy											◆	◆		◆			◆	◆		
Science	◆	◆		◆	◆	◆	◆	◆		◆	◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Social Work		◆			◆	◆	◆						◆			◆	◆		◆	◆
Theology			◆				◆				◆	◆		◆			◆	◆		
Veterinary Medicine				◆																

Notes:
1 Institution-specific FORPOS programs are excluded.
2 Includes Algoma and Hearst.
3 Waterloo's program is a post B.A. accounting diploma.
4 Includes Engineering Technology and Engineering and Management.

Source: Ministry of Training, Colleges and Universities

TABLE C-6

GRADUATE PROGRAMS AVAILABLE AT ONTARIO UNIVERSITIES
2004-05

Programs / Universities	Brock	Carleton	Dominicain	Guelph	Lakehead	Laurentian	McMaster	Nipissing	OCAD	UOIT	Ottawa	Queen's	Ryerson	Toronto	Trent	Waterloo	Western	Wilfrid Laurier	Windsor	York
Agriculture				◆																
Architecture		◆												◆		◆				
Child Study	◆													◆						
Commerce and Business Administration	◆	◆		◆	◆	◆	◆				◆	◆		◆		◆	◆	◆	◆	◆
Criminology											◆			◆						
Dentistry														◆			◆			
Education	◆				◆		◆	◆			◆	◆		◆			◆		◆	◆
Engineering		◆		◆	◆	◆	◆				◆	◆	◆	◆		◆	◆		◆	
Environmental Studies					◆								◆		◆	◆		◆		◆
Fine and Applied Arts							◆				◆	◆		◆		◆			◆	◆
Forestry					◆									◆						
Geography		◆		◆			◆				◆	◆	◆	◆		◆	◆	◆	◆	◆
Hospital Administration											◆									
Household and Food Science				◆										◆						
Humanities	◆	◆	◆	◆	◆	◆	◆				◆	◆	◆	◆	◆	◆	◆	◆	◆	◆
Hygiene and Public Health					◆						◆			◆						
Journalism		◆															◆			
Law											◆	◆		◆						◆
Library Science														◆			◆			
Mathematics		◆		◆	◆		◆				◆	◆		◆		◆	◆		◆	◆
Medicine							◆				◆	◆		◆			◆			
Music											◆			◆			◆	◆		◆
Nursing					◆	◆	◆				◆	◆		◆			◆		◆	
Pharmacy														◆						
Physical and Biological Sciences	◆	◆		◆	◆	◆	◆				◆	◆		◆		◆	◆		◆	◆
Physical and Health Education	◆				◆		◆				◆	◆		◆		◆	◆		◆	◆
Physio and Occupational Therapy [1]							◆				◆	◆		◆			◆			
Physiological Optics																◆				
Psychology	◆	◆		◆	◆		◆				◆	◆		◆		◆	◆	◆	◆	◆
Public Administration		◆									◆	◆								◆
Social Sciences - Other	◆	◆		◆	◆	◆	◆				◆	◆		◆	◆	◆	◆	◆	◆	◆
Social Work		◆			◆	◆	◆				◆			◆			◆	◆	◆	◆
Theology			◆								◆	◆		◆				◆		
Urban and Regional Planning				◆								◆		◆						
Veterinary Medicine				◆																

Note: [1] Includes Physical Therapy and Speech Pathology.

Source: Ministry of Training, Colleges and Universities

UNIVERSITY STATISTICS

TABLE D-1

EMPLOYMENT AT ONTARIO UNIVERSITIES

	Full-time Faculty 2004-05[1]	FTE Non-Academic Employees[2] 2001-02
Brock	493	491
Carleton	776	803
Guelph	807	1,259
Lakehead	261	362
Laurentian	327	275
McMaster	1,151	1,186
Nipissing	118	117
OCAD	35	93
UOIT	63	n/a
Ottawa	966	1,183
Queen's	776	1,248
Ryerson	605	669
Toronto	2,570	3,902
Trent	258	225
Waterloo	890	1,405
Western	1,217	1,363
Wilfrid Laurier	442	479
Windsor	515	681
York	1,354	1,705
Total	13,624	17,446

[1] Excluding faculty and non-academic employees in federated and affiliated institutions. This table also excludes FTE of part-time faculty at all institutions.

[2] FTE non-academic employees includes the full-time equivalent of all filled established positions at October 1 for those staff paid from operating funds. Current data is not available for this group.

Source: Statistics Canada, "Salaries & Salary Scales of Full-Time Teaching Staff At Canadian Universities".
Council of Ontario Universities, "Survey of Non-Academic Employees".

TABLE D-2

UNIVERSITY BUILDINGS' SPACE BY MAJOR CATEGORY 2004-05
(Net Assignable Square Metres)

	Instruction and Academic Support (1)	%	Student Services (2)	%	Ancillaries (3)	%	Central Services (4)	%	Subtotal	%	Non-Assignable (5)	Total
Brock	46,144	36.1	13,677	10.7	53,085	41.6	14,839	11.6	127,745	100.0	57,613	185,358
Carleton	93,773	48.8	18,883	9.8	57,351	29.9	21,972	11.4	191,979	100.0	114,897	306,876
Guelph	147,032	45.3	22,942	7.1	113,714	35.1	40,743	12.6	324,431	100.0	141,932	466,363
Lakehead	40,791	42.2	8,189	8.5	33,750	34.9	13,970	14.4	96,700	100.0	42,449	139,149
Laurentian	44,123	40.8	13,798	12.8	35,386	32.8	14,709	13.6	108,016	100.0	37,376	145,392
McMaster	213,949	67.0	24,446	7.7	53,648	16.8	27,074	8.5	319,117	100.0	125,946	445,063
Nipissing	12,278	27.5	3,532	7.9	26,375	59.2	2,390	5.4	44,575	100.0	9,451	54,026
OCAD	12,761	71.3	986	5.5	953	5.3	3,187	17.8	17,887	100.0	8,531	26,418
Ottawa	142,711	52.6	24,320	9.0	74,147	27.3	30,266	11.1	271,444	100.0	162,985	434,429
Queen's	166,125	53.3	22,893	7.3	94,822	30.4	28,032	9.0	311,872	100.0	159,902	471,774
Ryerson	87,211	54.5	11,817	7.4	36,000	22.5	25,035	15.6	160,063	100.0	43,408	203,471
Toronto	457,218	60.9	53,676	7.1	144,066	19.2	96,328	12.8	751,288	100.0	457,747	1,209,035
Trent	30,793	39.3	6,713	8.6	33,490	42.8	7,310	9.3	78,306	100.0	32,395	110,701
Waterloo	151,837	42.6	21,764	6.1	147,374	41.4	35,316	9.9	356,291	100.0	152,578	508,869
Western	206,100	46.6	25,577	5.8	166,328	37.6	44,394	10.0	442,399	100.0	166,877	609,276
Wilfrid Laurier	43,769	31.5	11,867	8.5	67,401	48.5	15,835	11.4	138,872	100.0	53,969	192,841
Windsor	79,438	51.8	16,372	10.7	45,217	29.5	12,416	8.1	153,443	100.0	61,720	215,163
York	161,921	48.7	27,331	8.2	107,116	32.2	36,245	10.9	332,613	100.0	264,066	596,679
Total	2,151,184	50.5	331,129	7.8	1,307,357	30.7	471,897	11.1	4,261,567	100.0	2,099,122	6,360,689

Source: Council of Ontario Universites, "Inventory of Physical Facilities of Ontario Universities 2004-05".

NOTES TO TABLE D-2:

(1) Instruction includes classroom facilities, undergraduate laboratories, and research laboratory space for graduate students and faculty.

(2) Academic Support includes academic departmental offices and related space, library facilities and study space, audio-visual and television facilities, animal space, and health science clinical facilities.

(3) Student Services includes athletic and recreation space, health service facilities, common use and student activity space.

(4) Ancillaries includes food services, bookstores and other merchandising facilities, and residential space.

(5) Central Services includes plant maintenance, administrative offices and related space, central services, assembly and exhibition facilities, and other university facilities.

(6) Non-Assignable space is a room or area which is not available for assignment to the occupants of a building, but which is necessary for the general occupation or mechanical support of one or a number of buildings, e.g. the central utility plant including boiler rooms, refrigeration plant, and electrical transformer stations.

TABLE D-3

AGE PROFILE OF ONTARIO UNIVERSITY BUILDINGS' SPACE
(Categories 1-15)
(As of November 01, 2004)

	0-9 Years		10-19 Years		20-29 Years		30-39 Years		40-49 Years		50+ Years		Total
	NASM	%	NASM	%	NASM	%	NASM	%	NASM	%	NASM	%	NASM
Brock	11,058	14.1	6,072	7.7	4,051	5.1	49,972	63.5	5,618	7.1	1,914	2.4	78,685
Carleton	16,433	12.0	27,595	20.2	3,839	2.8	60,230	44.1	28,431	20.8	0	0.0	136,528
Guelph	16,975	8.6	20,734	10.5	6,159	3.1	78,317	39.6	31,267	15.8	44,422	22.4	197,874
Lakehead	6,075	10.0	6,041	9.9	104	0.2	32,389	53.2	16,083	26.4	228	0.4	60,920
Laurentian	980	1.4	14,051	20.1	486	0.7	21,323	30.6	30,375	43.5	2,563	3.7	69,778
McMaster	28,734	14.0	13,405	6.5	7,167	3.5	103,987	50.7	37,954	18.5	13,873	6.8	205,120
Nipissing	8,463	44.0	2,136	11.1	0	0.0	8,614	44.8	0	0.0	0	0.0	19,213
OCAD	9,485	66.5	0	0.0	0	0.0	0	0.0	3,735	26.2	1,043	7.3	14,263
UOIT	16,754	91.4	0	0	1,568	9	0	0	0	0	0	0	18,322
Ottawa	27,962	14.3	10,901	5.6	30,231	15.4	68,645	35.0	24,727	12.6	33,455	17.1	195,921
Queen's	42,386	19.1	26,789	12.1	22,898	10.3	85,693	38.6	33,720	15.2	10,299	4.6	221,785
Ryerson	16,341	13.5	11,837	9.8	7,846	6.5	33,697	27.9	30,222	25.0	20,972	17.3	120,915
Toronto	61,586	10.6	48,857	8.4	42,267	7.3	231,299	40.0	97,391	16.8	97,523	16.8	578,923
Trent	8,451	19.7	5,760	13.5	3,321	7.8	24,323	56.8	0	0.0	956	2.2	42,811
Waterloo	15,811	7.2	25,124	11.5	15,902	7.3	104,341	47.6	57,391	26.2	756	0.3	219,325
Western	28,209	10.1	69,411	24.8	11,434	4.1	137,533	49.2	8,276	3.0	24,531	8.8	279,394
Wilfrid Laurier	21,548	29.3	8,946	12.2	21,720	29.6	13,539	18.4	6,325	8.6	1,360	1.9	73,438
Windsor	9,373	8.2	12,717	11.1	13,782	12.0	45,957	40.1	25,202	22.0	7,585	6.6	114,616
York	38,356	16.5	36,316	15.6	2,429	1.0	141,076	60.5	13,392	5.7	1,427	0.6	232,996
Total	384,980	13.4	346,692	12.0	195,204	6.8	1,240,935	43.1	450,109	15.6	262,907	9.1	2,880,827

Note: Previous reports included rental space.

Source: Council of Ontario Universites, "Inventory of Physical Facilities of Ontario Universities 2004-05".

FIGURE D-4

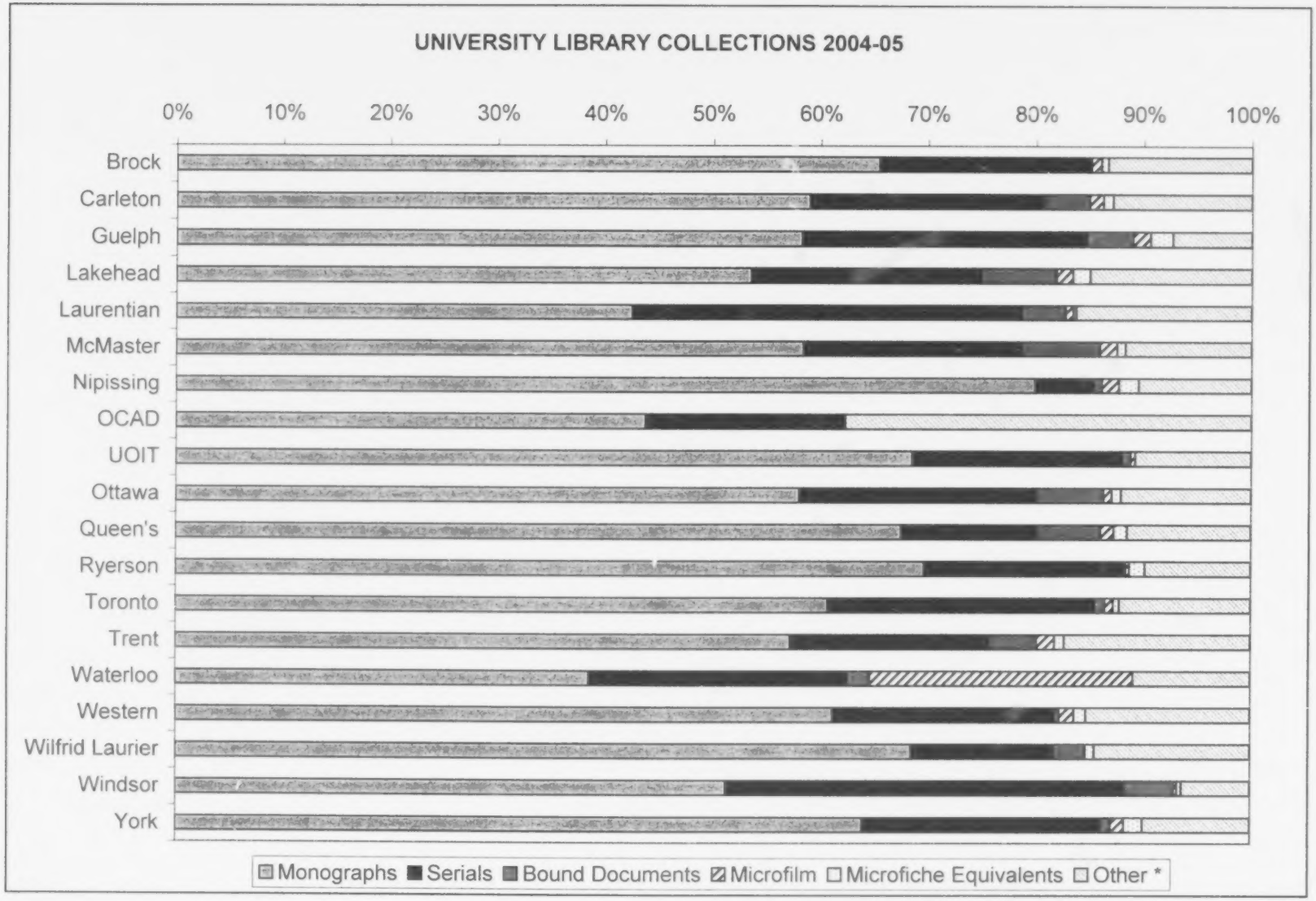

UNIVERSITY LIBRARY COLLECTIONS 2004-05
0%
10%
20%
30%
40%
50%
60%
70%
80%
90%
100%
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
UOIT
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York
Monographs
Serials
Bound Documents
Microfilm
Microfiche Equivalents
Other *

TABLE D-4

UNIVERSITY LIBRARY COLLECTIONS 2004-05
(000's)

	Monographs (volumes)	Serials (volumes)	Bound Documents (volumes)	Microfilm (film reels)	Microfiche Equivalents (volumes)	Other *	Total Print Holdings
Brock	555,170	166,726	0	8,005	5,395	112,929	848,225
Carleton	994,879	369,443	69,771	21,673	15,489	216,996	1,688,251
Guelph	848,523	385,267	62,555	23,845	30,145	106,614	1,456,949
Lakehead	360,494	144,421	46,866	10,168	10,951	100,813	673,713
Laurentian	834,791	711,719	79,616	13,981	5,494	319,532	1,965,133
McMaster	1,374,484	477,677	170,701	38,482	17,987	274,960	2,354,291
Nipissing	165,739	11,180	1,688	3,320	3,784	21,669	207,380
OCAD	56,495	23,978	0	0	0	48,646	129,119
UOIT	69,877	19,805	838	444	0	10,955	101,919
Ottawa	1,589,346	605,552	169,085	20,760	23,221	329,835	2,737,799
Queen's	2,410,869	451,339	209,668	44,000	44,578	409,000	3,569,454
Ryerson	472,208	126,679	0	2,327	9,816	66,412	677,442
Toronto	6,552,635	2,674,616	102,170	84,188	60,620	1,311,802	10,786,031
Trent	356,852	115,234	27,301	10,604	5,540	107,540	623,071
Waterloo	1,286,535	799,694	71,436	815,900	64	362,132	3,335,761
Western	2,457,080	826,608	19,006	55,052	44,631	610,881	4,013,258
Wilfrid Laurier	668,601	128,842	28,929	0	8,147	140,799	975,318
Windsor	1,013,924	733,677	90,266	6,218	7,977	125,686	1,977,748
York	1,768,305	610,592	27,298	34,501	47,621	274,759	2,763,076
Total	23,836,807	9,383,049	1,177,194	1,193,468	341,460	4,951,960	40,883,938

* An equivalent volume represents one bound volume (i.e. monograph)

** Other includes Reference, Archival Materials, Maps, CD-ROM, Floppy Disks, Magnetic Tape, Learning Kits, Audio-Visual Holdings, Slides, Printed Music

Source: Council of Ontario Universites, "Triennial Inventory of Physical Facilities of Ontario Universities, 2004-05".

FIGURE D-5

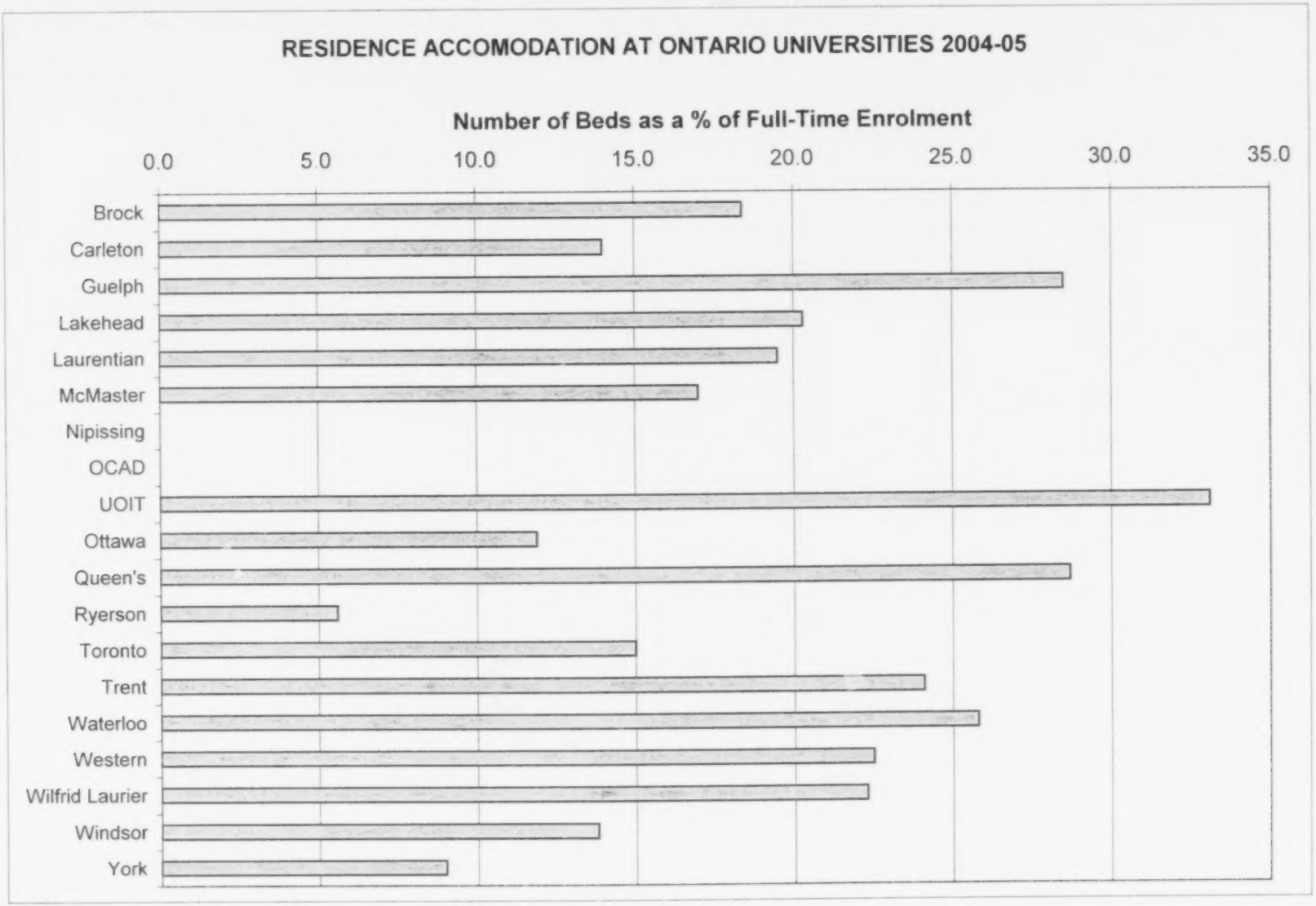

RESIDENCE ACCOMODATION AT ONTARIO UNIVERSITIES 2004-05
Number of Beds as a % of Full-Time Enrolment
0.0
5.0
10.0
15.0
20.0
25.0
30.0
35.0
Brock
Carleton
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
UOIT
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York

TABLE D-5

RESIDENCE ACCOMODATION
AT ONTARIO UNIVERSITIES, 2004-05

	Apartments & Townhomes	Dormitory Residences	Total	Percentage of Full-Time Enrolment
Brock	1,178	1,231	2,409	18.4
Carleton	796	1,820	2,616	14.0
Dominicain[1]	0	20	20	16.5
Guelph	1,758	3,511	5,269	28.5
Lakehead	718	528	1,246	20.3
Laurentian[2]	623	698	1,321	19.5
McMaster	511	2,855	3,366	17.0
Nipissing	0	0	0	0.0
OCAD	0	0	0	0.0
UOIT[4]	0	590	590	33.1
Ottawa	1,033	1,992	3,025	11.9
Queen's	969	3,831	4,800	28.7
Ryerson	237	603	840	5.6
Toronto	4,963	4,008	8,971	15.0
Trent	51	1,459	1,510	24.1
Waterloo	2,718	3,290	6,008	25.8
Western	1,598	4,959	6,557	22.5
Wilfrid Laurier	822	1,635	2,457	22.3
Windsor	572	1,257	1,829	13.8
York	1,294	2,325	3,619	9.0
Total	**19,841**	**36,612**	**56,453**	**17.3**

Notes:

1 - About 20 rooms are kept for male students who wish to reside on the premises, under management of the Dominicans of Friars Preachers of Ottawa
2 - Figures include townhouses with 76 beds at Algoma and dormitory residences with 11 beds at Hearst
3 - In 2003-04, Toronto redefined their full-time enrolment, raising their enrolment count.
4 - Estimated

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2004-05"

FINANCIAL STATISTICS

NOTE ON CONSOLIDATED FINANCIAL INFORMATION

In Sections E, F, G and H of this compendium, reference is made to financial information for universities and federated and affiliated colleges reported on a *consolidated basis*. This reflects the fact that financial information reported by federated and affiliated institutions (shown in Volume II of the *Financial Report of Ontario Universities*) cannot be simply added to the financial information reported by the parent university (shown in Volume I of the *Financial Report of Ontario Universities*) without certain adjustments. These adjustments account for the *net* effect of exchanges in personnel, resources and facilities that take place between a university and its federated and affiliated institutions. The consolidated summary tables and the consolidated revenue and expense statements for each university and its affiliated institutions shown in Sections E, F, G and H of this compendium reflect these adjustments.

FIGURE E-1

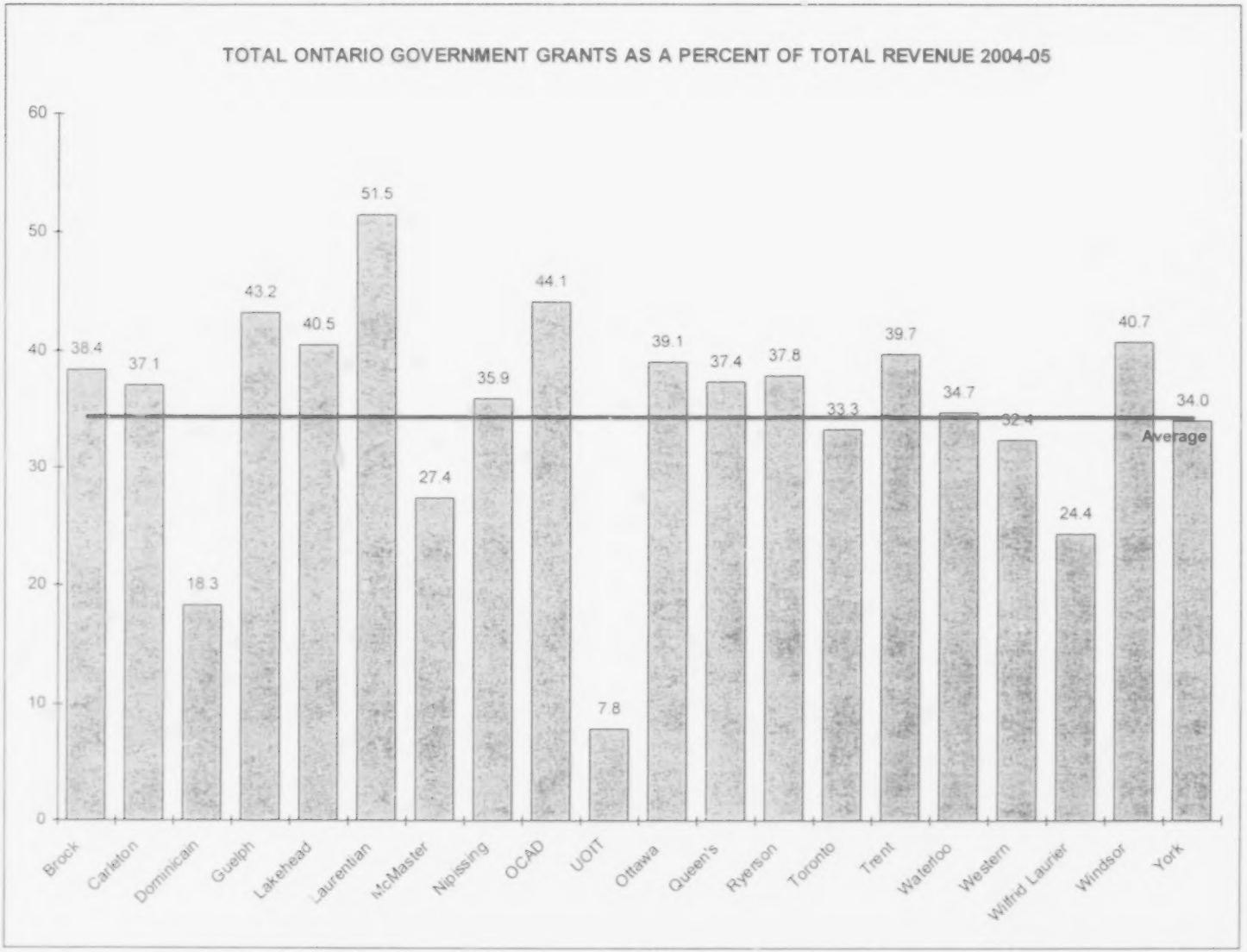

TOTAL ONTARIO GOVERNMENT GRANTS AS A PERCENT OF TOTAL REVENUE 2004-05
60
50
40
30
20
10
0
38.4
37.1
18.3
43.2
40.5
51.5
27.4
35.9
44.1
7.8
39.1
37.4
37.8
33.3
39.7
34.7
32.4
24.4
40.7
34.0
Average
Brock
Carleton
Dominican
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
UOIT
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York

TABLE E-1

TOTAL ONTARIO GOVERNMENT GRANTS AS A PERCENT OF TOTAL REVENUE 2004-05

	Total Ontario Grants ($000)	Total Expendable Revenue ($000)	Grants as Percent of Total Revenue
Brock	76,200	198,400	38.4
Carleton	132,050	356,340	37.1
Dominicain	262	1,434	18.3
Guelph	219,425	507,530	43.2
Lakehead	54,263	134,107	40.5
Laurentian	77,724	150,819	51.5
McMaster	226,852	828,619	27.4
Nipissing	19,925	55,567	35.9
OCAD	16,303	36,984	44.1
UOIT	20,249	260,443	7.8
Ottawa	279,051	714,374	39.1
Queen's	243,270	649,971	37.4
Ryerson	136,691	361,803	37.8
Toronto	698,590	2,097,252	33.3
Trent	42,503	107,175	39.7
Waterloo	197,443	568,566	34.7
Western	272,913	842,100	32.4
Wilfrid Laurier	73,846	302,529	24.4
Windsor	95,018	233,192	40.7
York	287,444	845,266	34.0
Total	3,170,022	9,252,471	34.3

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2004-05".

FIGURE E-2

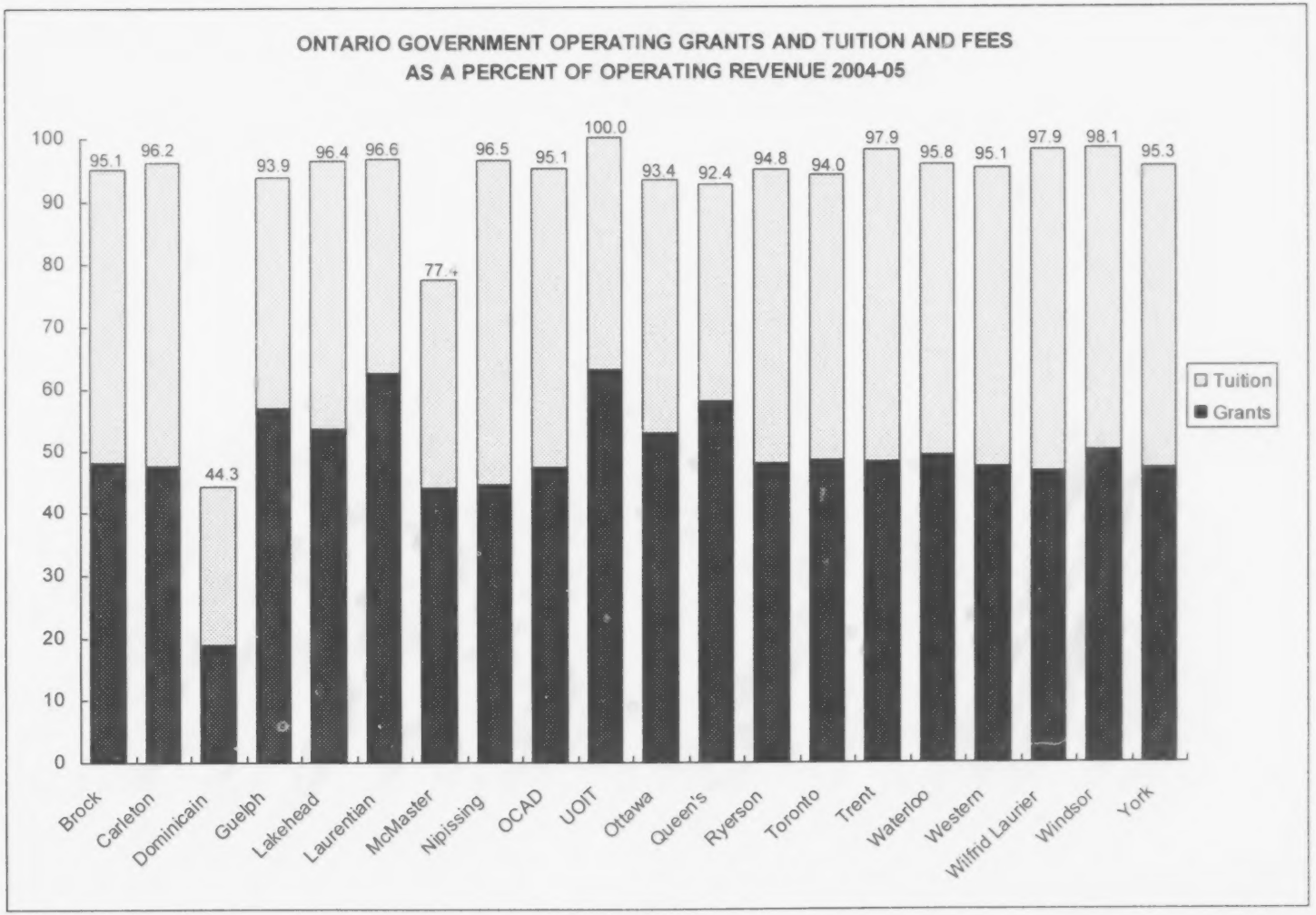

ONTARIO GOVERNMENT OPERATING GRANTS AND TUITION AND FEES
AS A PERCENT OF OPERATING REVENUE 2004-05
100
90
80
70
60
50
40
30
20
10
0
95.1
96.2
44.3
93.9
96.4
96.6
77.4
96.5
95.1
100.0
93.4
92.4
94.8
94.0
97.9
95.8
95.1
97.9
98.1
95.3
Tuition
Grants
Brock
Carleton
Dominicain
Guelph
Lakehead
Laurentian
McMaster
Nipissing
OCAD
UOIT
Ottawa
Queen's
Ryerson
Toronto
Trent
Waterloo
Western
Wilfrid Laurier
Windsor
York

TABLE E-2

ONTARIO GOVERNMENT OPERATING GRANTS AND TUITION AND FEES
AS A PERCENT OF OPERATING REVENUE 2004-05

	Government Operating Grants ($000)	Tuition and Other Fees ($000)	Operating Revenue ($000)	Grants as Percent of Operating Revenue	Tuition as Percent of Operating Revenue
Brock	69,361	67,826	144,259	48.1	47.0
Carleton	111,065	113,347	233,261	47.6	48.6
Dominicain	262	351	1,384	18.9	25.4
Guelph	142,645	93,251	251,250	56.8	37.1
Lakehead	41,490	33,462	77,750	53.4	43.0
Laurentian	65,821	35,963	105,340	62.5	34.1
McMaster	147,787	112,312	336,086	44.0	33.4
Nipissing	18,270	21,294	41,012	44.5	51.9
OCAD	14,895	15,105	31,561	47.2	47.9
UOIT	19,366	11,398	30,764	63.0	37.0
Ottawa	205,405	158,644	389,745	52.7	40.7
Queen's	207,207	124,029	358,370	57.8	34.6
Ryerson	119,735	117,322	250,040	47.9	46.9
Toronto	520,279	494,978	1,080,510	48.2	45.8
Trent	37,763	39,094	78,528	48.1	49.8
Waterloo	155,641	148,272	317,372	49.0	46.7
Western	210,182	212,250	444,094	47.3	47.8
Wilfrid Laurier	56,311	62,491	121,374	46.4	51.5
Windsor	83,017	79,807	165,964	50.0	48.1
York	248,303	254,874	528,057	47.0	48.3
Total	2,474,805	2,196,070	4,986,721	49.6	44.0

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2004-05".

TABLE E-3

ONTARIO GOVERNMENT OPERATING GRANTS AND TUITION AND FEES
AS A PERCENT OF OPERATING REVENUE 1995-96 to 2004-05

	Government Operating Grants ($000)	Tuition and Other Fees ($000)	Operating Revenue ($000)	Grants as Percent of Operating Revenue	Tuition as Percent of Operating Revenue
1995-96	1,871,327	817,465	2,809,655	66.6	29.1
1996-97	1,610,753	929,763	2,672,304	60.3	34.8
1997-98	1,603,625	1,010,596	2,754,248	58.2	36.7
1998-99	1,642,218	1,149,031	2,940,176	55.9	39.1
1999-00	1,710,501	1,328,064	3,243,787	52.7	40.9
2000-01	1,798,444	1,421,263	3,456,361	52.0	41.1
2001-02	1,857,847	1,568,568	3,642,975	51.0	43.1
2002-03	2,012,599	1,780,169	3,982,624	50.5	44.7
2003-04	2,283,616	2,056,890	4,602,962	49.6	44.7
2004-05	2,474,805	2,196,070	4,986,721	49.6	44.0

Source: Council of Ontario Universities, "Financial Report of Ontario Universities", various years.

TABLE E-4

SPONSORED RESEARCH REVENUE 2004-05

	Ontario Government		Federal Government								Private Sector		Other Revenue		Total
			Social Sciences and Humanities Research Council	Natural Sciences and Engineering Research Council	Canadian Institutes for Health Research	Total Research Granting Councils		Indirect Costs of University Research		Other Federal Agencies *					
	($000)	%	($000)	($000)	($000)	($000)	%	($000)	%	($000)	%	($000)	%	($000)	%	($000)
Brock	2,158	16.1	1,051	2,009	168	3,228	24.0	1,113	8.3	3,293	24.5	2,844	21.2	795	5.9	13,431
Carleton	12,855	17.8	3,281	11,383	1,039	15,703	21.8	4,089	5.7	15,843	22.0	10,917	15.2	12,633	17.5	72,040
Dominicain	0	0.0	5	0	0	5	20.8	10	41.7	9	37.5	0	0.0	0	0.0	24
Guelph	47,513	37.7	3,961	20,982	2,587	27,530	21.9	5,117	4.1	19,751	15.7	22,484	17.9	3,490	2.8	125,885
Lakehead	4,980	27.0	483	2,742	506	3,731	20.2	849	4.6	4,848	26.3	3,694	20.0	329	1.8	18,431
Laurentian	2,096	12.7	223	3,013	37	3,273	19.8	1,225	7.4	2,437	14.7	7,103	42.9	420	2.5	16,554
McMaster	46,188	13.4	4,661	21,547	25,054	51,262	14.9	8,540	2.5	18,210	5.3	199,582	57.9	21,197	6.1	344,979
Nipissing	638	45.6	84	36	0	120	8.6	37	2.6	150	10.7	0	0.0	455	32.5	1,400
OCAD	0	0.0	0	0	0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0
UOIT	83	9.4	0	283	9	292	33.2	0	0.0	505	57.4	0	0.0	0	0.0	880
Ottawa	44,775	18.8	7,620	17,172	28,232	53,024	22.2	7,827	3.3	40,645	17.1	78,873	33.1	13,226	5.5	238,370
Queen's	19,117	12.3	5,651	23,301	14,651	43,603	28.0	7,008	4.5	23,526	15.1	55,686	35.8	6,572	4.2	155,512
Ryerson	1,586	14.7	449	2,860	148	3,457	32.1	1,123	10.4	2,821	26.2	1,291	12.0	493	4.6	10,771
Toronto	144,753	20.4	19,835	58,933	125,988	204,756	28.9	29,439	4.2	115,755	16.3	184,688	26.1	29,251	4.1	708,642
Trent	1,726	17.3	763	2,645	(13)	3,395	34.1	1,087	10.9	2,052	20.6	1,526	15.3	172	1.7	9,958
Waterloo	23,758	20.3	3,188	32,225	2,368	37,781	32.2	6,742	5.7	23,116	19.7	22,039	18.8	3,862	3.3	117,298
Western	28,922	16.1	5,632	16,684	19,003	41,319	23.0	8,830	4.9	26,873	14.9	60,970	33.9	12,969	7.2	179,883
Wilfrid Laurier	2,365	23.0	1,519	1,384	93	2,996	29.2	864	8.4	2,941	28.7	1,074	10.5	24	0.2	10,264
Windsor	4,350	18.0	864	7,099	325	8,288	34.4	2,443	10.1	4,938	20.5	2,881	11.9	1,218	5.1	24,118
York	3,243	6.6	5,301	7,857	2,909	16,067	32.7	4,151	8.5	11,548	23.5	7,980	16.2	6,128	12.5	49,117
Total	391,106	18.6	64,571	232,155	223,104	519,830	24.8	90,494	4.3	319,261	15.2	663,632	31.6	113,234	5.4	2,097,557

* Includes Health and Welfare Canada, Canada Foundation for Innovation, Canada Research Chairs, Canadian Space Agency, Department of National Defense, and many other federal departments or agencies.

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2004-05".

FIGURE E-5

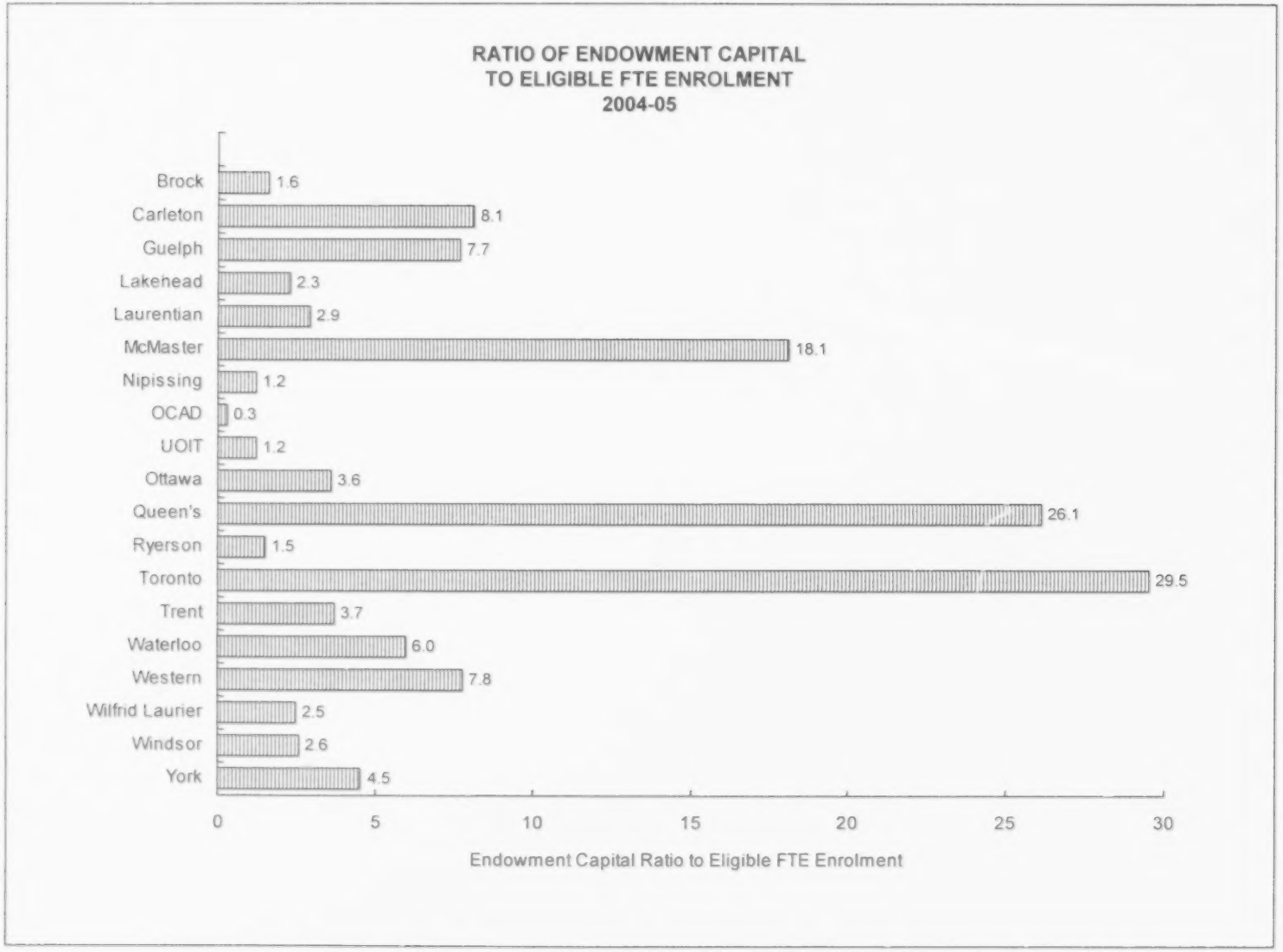

RATIO OF ENDOWMENT CAPITAL
TO ELIGIBLE FTE ENROLMENT
2004-05
Brock 1.6
Carleton 8.1
Guelph 7.7
Lakehead 2.3
Laurentian 2.9
McMaster 18.1
Nipissing 1.2
OCAD 0.3
UOIT 1.2
Ottawa 3.6
Queen's 26.1
Ryerson 1.5
Toronto 29.5
Trent 3.7
Waterloo 6.0
Western 7.8
Wilfrid Laurier 2.5
Windsor 2.6
York 4.5
0
5
10
15
20
25
30
Endowment Capital Ratio to Eligible FTE Enrolment

TABLE E-5

ENDOWMENTS OF ONTARIO UNIVERSITIES 2004-05

	Endowment Capital ($000)	Ratio of Endowment Capital to Eligible FTE Enrolment
Brock	21,337	1.6
Carleton	146,095	8.1
Dominicain	0	0.0
Guelph	137,098	7.7
Lakehead	15,453	2.3
Laurentian	22,047	2.9
McMaster	348,327	18.1
Nipissing	4,281	1.2
OCAD	913	0.3
UOIT	1,995	1.2
Ottawa	93,946	3.6
Queen's	433,039	26.1
Ryerson	31,290	1.5
Toronto	1,615,479	29.5
Trent	24,027	3.7
Waterloo	128,871	6.0
Western	222,759	7.8
Wilfrid Laurier	29,748	2.5
Windsor	34,970	2.6
York	176,631	4.5
Total	3,488,306	10.5

Source: Council of Ontario Universities, "Financial Report of Ontario Universities, 2004-05".

TABLE E-6

TOTAL EXPENSES ON SCHOLARSHIPS AND BURSARIES
AS A PERCENT OF TOTAL UNIVERSITY EXPENSES 1995-96 to 2004-05

	Scholarships and Bursaries ($000)	Total University Expenses ($000)	Scholarships and Bursaries as Percent of Total Expenses
1995-96	92,797	4,254,001	2.2
1996-97	101,888	4,200,916	2.4
1997-98	126,928	4,351,437	2.9
1998-99	169,326	4,684,533	3.6
1999-00	228,456	5,148,459	4.4
2000-01	278,005	5,786,258	4.8
2001-02	334,216	6,500,513	5.1
2002-03	384,896	7,167,363	5.4
2003-04	448,810	8,160,051	5.5
2004-05	459,014	8,786,678	5.2
Total	2,624,336	59,040,209	4.4

Source: Council of Ontario Universities, "Financial Report of Ontario Universities", various years.

FINANCIAL INFORMATION FOR ALL UNIVERSITIES AND FEDERATED AND AFFILIATED COLLEGES (ON A CONSOLIDATED BASIS)

TABLE F-1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF REVENUE, EXPENSES AND FUND BALANCE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

	General Expendable Funds				Restricted Expendable Funds			Total Expendable	Endowment
	Operating & Other (Non-Credit)		Ancillary		Sponsored Research	Trust	Capital		
	Unappro-priated	Appro-priated	Unappro-priated	Appro-priated					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1. Total Revenue	5,110,196	0	754,927	0	2,097,557	385,722	904,069	9,252,471	369,983
2. Total Expense	4,801,628	0	741,646	0	2,093,306	283,057	867,041	8,786,678	0
3. Lump Sum Payments	14,963	0	250	0	26	299	0	15,538	26
4. Net Revenue (Expense)	293,605	0	13,031	0	4,225	102,366	37,028	450,255	369,957
5. Interfund Transfers	(159,512)	0	(33,260)	0	(441)	(43,061)	180,466	(55,808)	55,808
6. Net Variation in Appropriations	(139,383)	139,383	(47,697)	47,697	0	0	0	0	0
7. Net Increase (Decrease) for the Year per COFO-UO Report	(5,290)	139,383	(67,926)	47,697	3,784	59,305	217,494	394,447	425,765
8. Net Reconciling Items	(131,019)	0	(653)	0	3,694	(22,997)	(12,414)	(163,389)	(402)
9. Balance - Beginning of the Year per prior year's COFO Report	(462,387)	665,585	(53,025)	69,645	71,078	305,052	1,214,863	1,810,811	3,062,943
10. Balance - End of the Year per Financial Statements	(598,696)	804,968	(121,604)	117,342	78,556	341,360	1,419,943	2,041,869	3,488,306
Distribution of Balance - End of the Year									
11. Unrestricted	(598,696)	0	(115,129)	0	0	29,302	(845)	(685,368)	0
12. Internally Restricted	0	804,968	(6,475)	35,940	78,452	298,086	79,469	1,290,460	718,746
13. Investment in Capital Assets	0	0	0	81,402	0	0	1,339,584	1,420,986	0
14. Externally Restricted	0	0	0	0	104	13,972	1,715	15,791	2,769,560
Total	(598,696)	804,968	(121,604)	117,342	78,556	341,360	1,419,943	2,041,869	3,488,306

Note 1: In addition to the above revenue and expenses, $29,923 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

FIGURE F-2

University Revenues 2004-05

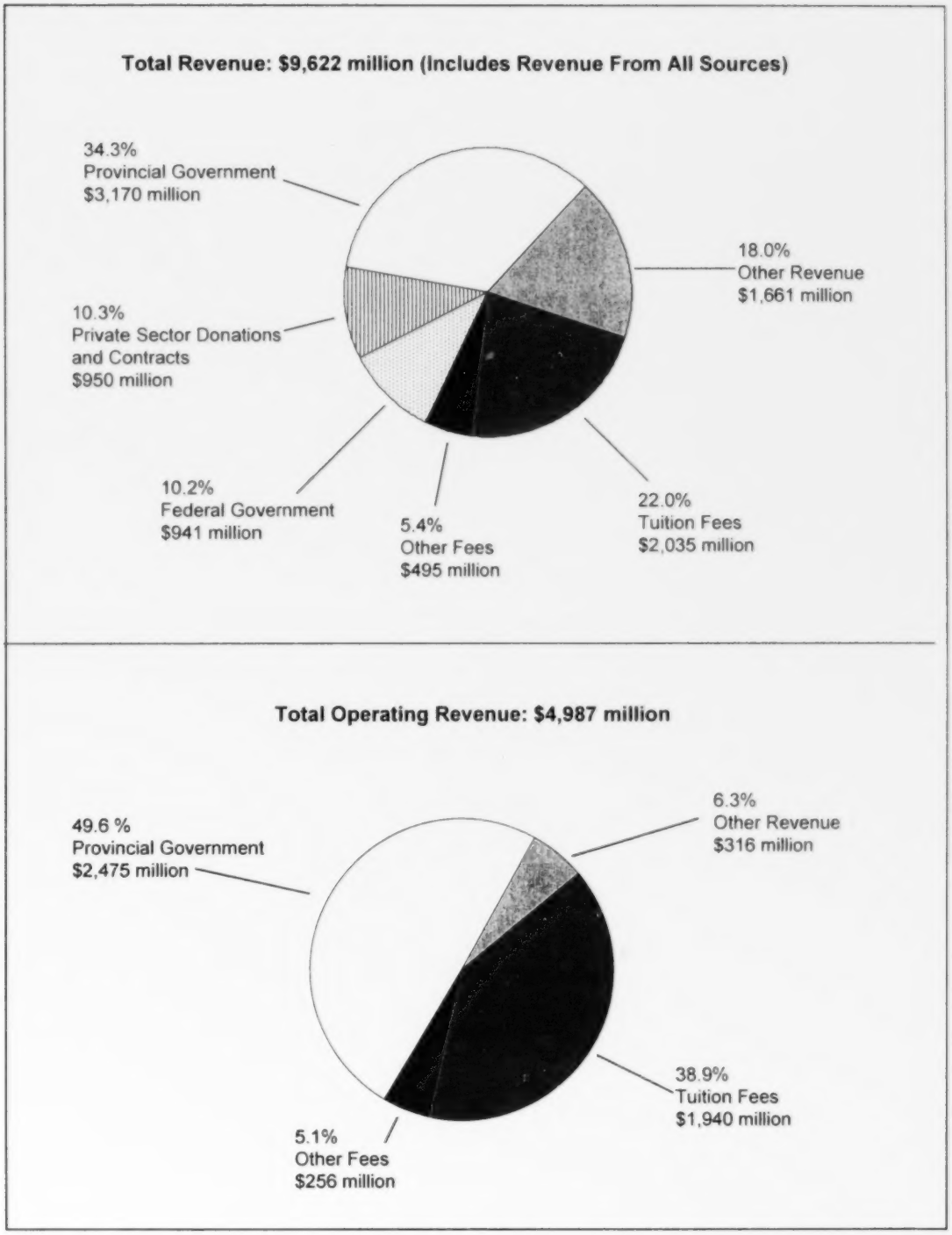


TABLE F-2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	1,839,371	0	1,839,371	0	0	0	0	0	0	1,839,371	0
(ii) Non-Formula Grants	504,123	320	504,443	2,148	27,801	0	27,801	2,940	196,063	733,395	97,531
(iii) Other MTCU Grants and Contracts	18,296	12	18,308	0	1,267	0	1,267	25,155	40,336	85,066	36,147
b) Other Ontario Government Grants and Contracts	113,015	6,124	119,139	48	249,475	112,563	362,038	18,893	12,072	512,190	275
Total Ontario Grants and Contracts	2,474,805	6,456	2,481,261	2,196	278,543	112,563	391,106	46,988	248,471	3,170,022	133,953
c) Federal	5,923	510	6,433	27	759,101	170,484	929,585	3,493	1,776	941,314	0
d) Municipal	317	53	370	227	2,814	530	3,344	1,056	7,589	12,586	0
e) Other Provinces	488	0	488	0	1,322	2,704	4,026	6	0	4,520	0
f) Foreign	865	0	865	0	30,185	32,269	62,454	122	0	63,441	0
2. Fees											
a) Tuition Fees	1,939,815	95,228	2,035,043	0	0	0	0	0	0	2,035,043	0
b) Miscellaneous Fees	256,255	9,979	266,234	222,107	0	0	0	0	7,141	495,482	0
3. Borrowings	0	0	0	0	0	0	0	0	543,695	543,695	0
4. Donations and Non-Government Grants and Contracts	65,012	3,499	68,511	1,997	286,127	377,505	663,632	142,181	73,340	949,661	137,989
5. Sales of Services and Products	0	0	0	502,488	0	0	0	0	0	502,488	0
6. Investment Income											
a) Endowment	19,747	0	19,747	0	8,117	0	8,117	126,230	3,377	157,471	97,525
b) Other Investment Income	73,442	123	73,565	148	2,187	9,567	11,754	27,403	11,115	123,985	0
7. Miscellaneous	150,052	7,627	157,679	25,737	22,151	1,388	23,539	38,243	7,565	252,763	516
Total	4,986,721	123,475	5,110,196	754,927	1,390,547	707,010	2,097,557	385,722	904,069	9,252,471	369,983

TABLE F-3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

Source	Bro (1)	Car (2)	Dom (3)	Gue (4)	Lak (5)	Lau (6)	McM (7)	Nip (8)	OCAD (9)	UOIT (10)	Ott (11)	Que (12)	Rye (13)	Tor (14)	Tre (15)	Wat (16)	Wes (17)	WLU (18)	Win (19)	Yor (20)	Total (21)
1. Government Grants and Contracts:																					
a) Ontario MTCU																					
(i) Basic Formula Grant	38.7	40.2	4.7	42.4	35.7	35.3	33.7	31.4	38.7	22.9	36.7	32.7	38.7	35.7	32.9	40.7	36.0	38.1	42.3	37.6	36.9
(ii) Non-Formula Grants	8.1	7.4	14.2	12.5	17.0	23.9	10.3	13.1	8.5	40.0	15.5	5.7	8.7	9.6	14.8	8.3	9.2	8.3	7.7	8.1	10.1
(iii) Other MTCU Grants & Contracts	0.0	0.0	0.0	0.0	0.0	2.2	0.0	0.0	0.0	0.0	0.1	0.0	0.3	0.1	0.3	0.0	1.3	0.0	0.1	1.3	0.4
b) Other Ontario Government Grants and Contracts	1.3	0.0	0.0	1.9	0.7	1.1	0.0	0.0	0.0	0.0	0.4	19.4	0.2	2.7	0.1	0.0	0.9	0.0	0.0	0.0	2.3
Total Ontario Grants and Contracts	48.1	47.6	18.9	56.8	53.4	62.5	44.0	44.5	47.2	63.0	52.7	57.8	47.9	48.2	48.1	49.0	47.3	46.4	50.0	47.0	49.6
c) Federal	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	0.0	0.2	0.0	0.1	0.0	0.2	0.0	0.0	0.1	0.1
d) Municipal	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
e) Other Provinces	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
f) Foreign	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.2	0.0	0.0	0.0	0.0
2. Fees																					
a) Tuition Fees	43.4	45.1	25.1	32.6	40.1	32.1	33.3	44.4	43.5	23.2	37.9	31.9	44.1	34.8	43.0	42.3	44.7	48.3	44.3	42.9	38.9
b) Miscellaneous Fees	3.6	3.5	0.2	4.5	2.9	2.1	0.2	7.5	4.4	13.8	2.8	2.7	2.8	11.0	6.8	4.4	3.1	3.2	3.8	5.3	5.1
3. Borrowings	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4. Donations and Non-Government Grants and Contracts	0.0	0.4	53.3	0.0	2.1	1.5	0.1	0.0	2.3	0.0	1.3	2.	0.3	2.2	0.6	0.4	3.7	0.4	0.0	0.3	1.3
5. Sales of Services and Products	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6. Investment Income																					
a) Endowment	0.0	0.1	0.0	0.0	0.0	1.2	0.0	0.0	0.0	0.0	0.0	1.3	0.0	1.1	0.0	0.0	0.1	0.6	0.0	0.0	0.4
b) Other Investment Income	0.3	1.0	0.0	0.8	0.5	0.0	4.1	0.6	0.7	0.0	2.9	2.7	1.6	1.2	1.0	1.9	0.2	1.0	1.3	1.0	1.5
7. Miscellaneous	4.5	2.4	2.5	5.3	1.1	0.7	18.3	3.0	1.9	0.0	1.3	0.9	3.0	1.5	0.4	1.9	0.4	0.1	0.5	3.4	3.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE F-4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF EXPENDABLE REVENUE BY TYPE OF FUND

Fund	General Expendable Funds			Restricted Expendable Funds				Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brock	72.7	0.9	12.1	6.8	0.0	1.1	6.4	100.0
Carleton	65.5	2.2	6.8	20.2	0.0	2.0	3.3	100.0
Dominican	96.5	0.0	1.8	1.7	0.0	0.0	0.0	100.0
Guelph	49.5	3.6	12.1	24.8	0.0	7.2	2.9	100.0
Lakehead	58.0	0.8	10.0	13.7	0.0	1.2	16.3	100.0
Laurentian	69.8	1.0	7.5	11.0	0.0	3.3	7.4	100.0
McMaster	40.6	0.3	7.2	20.5	21.1	5.4	4.9	100.0
Nipissing	73.8	0.7	6.5	2.5	0.0	0.7	15.7	100.0
OCAD	85.3	0.0	0.1	0.0	0.0	0.7	13.8	100.0
UOIT	11.8	0.4	0.0	0.3	0.0	0.0	87.5	100.0
Ottawa	54.6	0.7	3.5	18.7	14.7	3.1	4.8	100.0
Queen's	55.1	2.2	8.9	22.8	1.1	7.2	2.6	100.0
Ryerson	69.1	1.2	6.4	3.0	0.0	1.9	18.5	100.0
Toronto	51.5	1.1	7.3	17.5	16.3	4.1	2.2	100.0
Trent	73.3	0.8	11.1	9.3	0.0	1.5	4.1	100.0
Waterloo	55.8	0.1	12.0	20.6	0.0	3.2	8.2	100.0
Western	52.7	1.7	11.6	12.2	9.2	6.6	6.0	100.0
Wilfrid Laurier	40.1	0.2	10.0	3.4	0.0	3.1	43.2	100.0
Windsor	71.2	0.0	10.9	10.3	0.0	4.8	2.8	100.0
York	62.5	3.2	7.6	5.8	0.0	3.6	17.3	100.0
Average All Institutions	53.9	1.3	8.2	15.0	7.6	4.2	9.8	100.0

TABLE F-5

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND FUNCTIONAL AREA

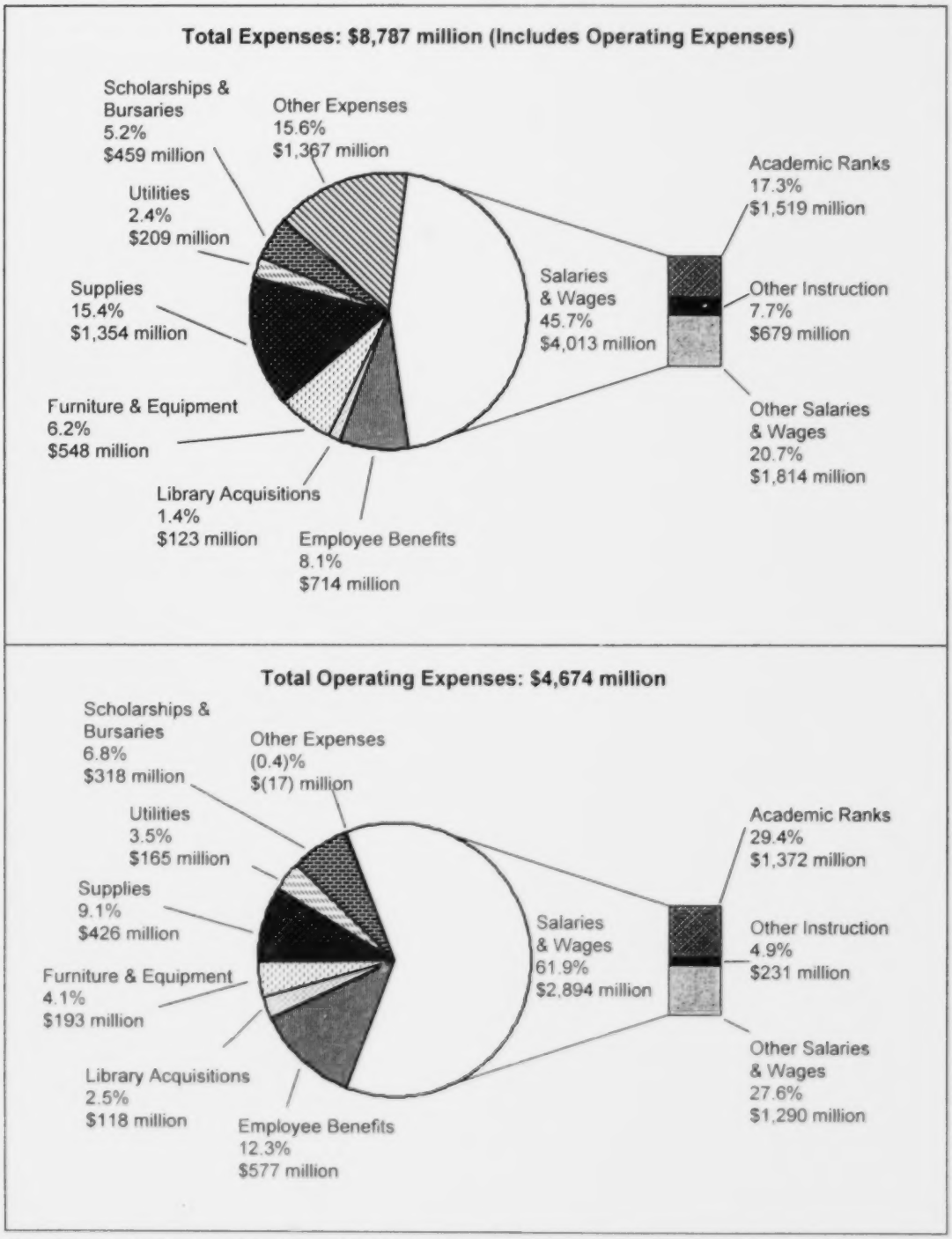
(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Functional Area / Fund	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Operating	2,393,192	317,890	2,711,082	235,554	261,859	505,788	142,683	241,084	469,103	106,786	0	4,673,939
Other (Non-Credit)	119,871	7,818	127,689	0	0	0	0	0	0	0	0	127,689
Ancillary	0	0	0	0	0	0	0	0	0	0	741,646	741,646
Sponsored Research	979,074	1,114,232	2,093,306	0	0	0	0	0	0	0	0	2,093,306
Trust	92,076	43,623	135,699	19,072	5,041	112,736	4	3,085	4,045	3,375	0	283,057
Capital	0	0	0	0	0	0	0	0	867,041	0	0	867,041
Total	3,584,213	1,483,563	5,067,776	254,626	266,900	618,524	142,687	244,169	1,340,189	110,161	741,646	8,786,678

FIGURE F-6

University Expenses 2004-05


Total Expenses: $8,787 million (Includes Operating Expenses)
Scholarships & Bursaries 5.2% $459 million
Other Expenses 15.6% $1,367 million
Utilities 2.4% $209 million
Supplies 15.4% $1,354 million
Furniture & Equipment 6.2% $548 million
Library Acquisitions 1.4% $123 million
Employee Benefits 8.1% $714 million
Salaries & Wages 45.7% $4,013 million
Academic Ranks 17.3% $1,519 million
Other Instruction 7.7% $679 million
Other Salaries & Wages 20.7% $1,814 million
Total Operating Expenses: $4,674 million
Scholarships & Bursaries 6.8% $318 million
Other Expenses (0.4)% $(17) million
Utilities 3.5% $165 million
Supplies 9.1% $426 million
Furniture & Equipment 4.1% $193 million
Library Acquisitions 2.5% $118 million
Employee Benefits 12.3% $577 million
Salaries & Wages 61.9% $2,894 million
Academic Ranks 29.4% $1,372 million
Other Instruction 4.9% $231 million
Other Salaries & Wages 27.6% $1,290 million

Supplies includes Printing and Duplicating, Materials and Supplies; Communications; Professional Fees; Cost of Goods Sold; and Other Operational Expenditures. **Other Expenses** includes Travel; Renovations and Alterations; Externally Contracted Services; Debt Repayments; Interest; Building, Land and Site Services; Internal Cost Allocations; and External Cost Recoveries.

TABLE F-6

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	1,371,913	16,279	1,388,192	0	87,227	24,700	111,927	19,371	0	1,519,490
(ii) Other Instruction & Research	231,243	9,230	240,473	0	276,014	149,489	425,503	12,986	0	678,962
(iii) Other Salaries & Wages	1,290,421	38,262	1,328,683	154,141	197,070	93,947	291,017	40,402	0	1,814,243
Total Salaries and Wages	2,893,577	63,771	2,957,348	154,141	560,311	268,136	828,447	72,759	0	4,012,695
2. Employee Benefits	577,064	9,647	586,711	30,216	59,566	25,960	85,526	11,614	0	714,067
Total Salaries and Benefits	3,470,641	73,418	3,544,059	184,357	619,877	294,096	913,973	84,373	0	4,726,762
3. Library Acquisitions	117,631	60	117,691	0	1,289	0	1,289	3,924	0	122,904
4. Equipment and Furniture Purchases	129,260	1,776	131,036	14,214	168,230	58,310	226,540	24,704	52,768	449,262
5. Equipment Rental and Maintenance	64,132	1,170	65,302	19,793	7,923	3,147	11,070	2,456	506	99,127
6. Printing and Duplicating	37,393	3,260	40,653	4,253	7,013	3,902	10,915	2,153	0	57,974
7. Materials and Supplies	162,155	18,542	180,697	23,759	145,751	122,789	268,540	23,427	1,870	498,293
8. Communications	32,630	2,581	35,211	4,479	3,984	6,243	10,227	1,834	158	51,909
9. Professional Fees	44,332	3,542	47,874	2,424	13,638	8,971	22,609	6,099	7,035	86,041
10. Costs of Goods Sold	0	0	0	205,540	0	0	0	0	0	205,540
11. Travel	78,325	7,051	85,376	2,542	71,498	32,373	103,871	8,493	63	200,345
12. Utilities	165,406	353	165,759	39,679	1,938	1,074	3,012	208	0	208,658
13. Renovations and Alterations	44,701	941	45,642	28,861	27,901	2,507	30,408	2,958	101,943	209,812
14. Externally Contracted Services	56,121	1,729	57,850	49,943	25,550	19,042	44,592	3,557	2,973	158,915
15. Scholarships, Bursaries, etc.	317,556	1,051	318,607	0	33,059	417	33,476	106,931	0	459,014
16. Debt Repayments	7,656	27	7,683	28,309	0	0	0	0	83,979	119,971
17. Interest	45,353	9	45,362	74,625	2,594	10	2,604	32	25,422	148,045
18. Building, Land and Site Services	8,258	0	8,258	918	38,558	1,876	40,434	1,201	607,951	658,762
19. Other Operational Expenditures	149,616	16,741	166,357	26,936	79,372	143,746	223,118	20,890	17,156	454,457
20. Internal Cost Allocations	(136,957)	1,323	(135,634)	31,014	138,844	0	138,844	(2,187)	(32,037)	0
21. External Cost Recoveries	(120,270)	(5,885)	(126,155)	0	(723)	8,507	7,784	(7,996)	(2,746)	(129,113)
Total	4,673,939	127,689	4,801,628	741,646	1,386,296	707,010	2,093,306	283,057	867,041	8,786,678

TABLE F-7

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE

Object of Expense	Bro (1)	Car (2)	Dom (3)	Gue (4)	Lak (5)	Lau (6)	McM (7)	Nip (8)	OCAD (9)	UOIT (10)	Ott (11)	Que (12)	Rye (13)	Tor (14)	Tre (15)	Wat (16)	Wes (17)	WLU (18)	Win (19)	Yor (20)	Total (21)
1. Salaries and Wages:																					
(i) Academic Ranks	24.4	18.6	42.4	16.2	24.6	26.0	13.1	26.7	26.9	3.9	15.3	17.8	16.5	14.7	26.1	18.4	20.7	16.4	21.7	20.8	17.3
(ii) Other Instruction & Research	6.6	3.4	0.0	4.6	6.7	0.9	6.1	0.0	2.7	1.0	11.8	8.9	7.6	12.1	5.9	8.0	5.9	1.0	6.7	5.0	7.7
(iii) Other Salaries and Wages	20.2	24.6	13.7	26.5	17.3	22.9	21.6	17.8	17.8	8.4	19.7	22.3	20.5	18.0	18.5	24.1	21.1	14.7	22.9	22.2	20.6
Total Salaries and Wages	51.2	46.6	56.1	47.3	48.5	49.9	40.8	44.5	47.5	13.3	46.8	49.1	44.6	44.7	50.4	50.5	47.7	32.1	51.3	48.0	45.7
2. Employee Benefits	9.4	8.4	4.7	8.4	8.1	9.7	6.5	7.4	6.9	2.3	8.1	6.8	8.4	8.3	9.6	8.5	8.3	7.1	10.4	9.4	8.1
Total Salaries and Benefits	60.6	55.1	60.8	55.7	56.6	59.6	47.3	51.9	54.4	15.6	54.9	55.9	53.0	53.1	60.1	58.9	56.1	39.2	61.6	57.4	53.8
3. Library Acquisitions	1.3	1.3	8.6	1.1	1.5	1.3	0.9	1.0	0.8	0.5	1.6	1.5	1.0	1.7	1.0	1.4	1.5	0.9	1.8	1.4	1.4
4. Furniture and Equipment Purchases	4.6	5.6	2.0	5.4	8.5	4.9	2.0	2.6	5.6	8.6	6.3	7.7	5.1	5.1	4.9	6.2	5.4	2.0	4.3	4.3	5.1
5. Equipment Rental and Maintenance	0.7	0.9	3.4	1.4	1.3	1.5	1.2	0.0	1.0	2.4	1.4	0.8	1.1	1.0	0.9	1.4	1.1	0.6	1.7	1.2	1.1
6. Printing and Duplicating	0.4	0.2	3.3	0.4	0.5	0.8	0.4	1.6	0.8	0.0	0.5	0.4	0.7	0.7	0.1	0.9	0.5	0.8	2.0	1.1	0.7
7. Materials and Supplies	1.6	2.2	0.9	5.2	3.4	2.6	8.6	9.5	5.9	1.8	5.6	8.6	3.2	8.8	2.4	2.8	4.9	0.9	0.8	3.2	5.7
8. Communications	0.7	0.4	1.3	0.5	0.5	0.5	1.2	1.7	0.5	0.1	0.4	0.8	0.5	0.6	0.4	0.2	0.4	0.6	0.7	0.6	0.6
9. Professional Fees	0.2	2.3	1.4	0.9	0.9	0.9	0.7	0.4	0.7	4.3	1.4	1.7	2.0	0.8	0.6	1.1	0.6	0.2	0.6	0.2	1.0
10. Cost of Goods Sold	3.6	0.3	1.7	2.5	5.3	2.3	3.0	0.0	0.0	0.0	0.0	0.5	2.7	2.8	0.1	3.9	3.3	4.3	4.1	1.9	2.3
11. Travel	1.3	2.1	2.0	2.1	2.5	2.3	2.8	2.6	0.4	0.7	2.0	2.4	1.1	2.4	1.8	2.4	2.8	1.5	2.1	2.5	2.3
12. Utilities	3.0	2.4	0.0	4.1	4.0	2.3	3.1	0.7	1.7	0.6	1.7	2.7	2.4	2.2	2.1	2.1	2.4	1.5	3.1	1.7	2.4
13. Renovations and Alterations	2.3	6.0	0.3	0.8	2.4	5.0	3.7	2.0	0.0	0.1	1.7	2.3	4.2	0.9	1.9	3.2	4.2	0.5	6.7	1.3	2.4
14. Externally Contracted Services	0.5	1.5	0.0	2.4	0.4	1.5	1.2	4.0	5.1	1.9	1.8	3.6	2.2	2.7	6.0	0.5	0.8	1.0	0.1	0.5	1.8
15. Scholarships, Bursaries, etc.	5.2	6.1	2.9	3.8	5.7	5.0	4.5	3.9	3.5	0.7	4.9	6.2	3.7	5.4	7.1	6.6	5.9	3.3	4.6	6.1	5.2
16. Debt Repayments	1.8	0.5	0.0	0.7	2.1	0.3	0.2	0.0	0.2	0.0	0.4	0.1	0.2	0.3	0.3	0.3	1.5	27.4	1.3	1.1	1.4
17. Interest	2.6	1.5	0.0	2.1	2.3	0.3	1.4	2.7	1.5	6.7	2.1	0.8	2.0	1.4	1.0	0.7	0.9	3.0	1.3	3.2	1.7
18. Building, Land and Site Services	2.9	8.5	0.0	9.8	0.0	6.7	0.1	14.7	15.7	52.5	5.4	2.5	14.1	9.7	7.6	4.2	4.5	3.6	1.4	12.6	7.5
19. Other Operational Expenditures	7.4	4.1	11.3	2.6	3.2	3.1	19.7	0.9	2.2	3.3	7.7	2.3	1.6	1.5	3.1	4.8	7.3	10.2	3.9	2.1	5.2
20. Internal Cost Allocations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21. External Cost Recoveries	(0.8)	(1.1)	0.0	(1.5)	(1.2)	(0.9)	(2.1)	0.0	0.0	0.2	0.2	(0.9)	(0.7)	(1.0)	(1.6)	(1.6)	(4.1)	(1.5)	(2.1)	(2.4)	(1.5)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE F-8

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY FUND

Fund	General Expendable Funds			Restricted Expendable Funds				Total Expendable Funds
	Operating		Ancillary	Sponsored Research		Trust	Capital	
	Operating	Other (Non-Credit)		Entities Consolidated	Entities Not Consolidated			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Brock	75.7	0.8	11.5	8.7	0.0	1.2	2.1	100.0
Carleton	60.8	1.8	6.0	17.4	0.0	1.4	12.6	100.0
Dominican	95.1	0.0	2.9	2.0	0.0	0.0	0.0	100.0
Guelph	44.8	3.5	10.3	23.0	0.0	6.3	12.1	100.0
Lakehead	67.6	1.2	12.7	16.1	0.0	0.9	1.5	100.0
Laurentian	65.4	1.0	7.7	10.7	0.0	4.0	11.2	100.0
McMaster	42.1	0.8	7.9	19.9	22.2	4.7	2.4	100.0
Nipissing	75.1	0.6	5.7	2.1	0.0	1.8	14.7	100.0
OCAD	77.8	0.0	0.1	0.0	0.0	0.7	21.4	100.0
UOIT	31.4	0.0	0.0	0.8	0.0	0.0	67.8	100.0
Ottawa	50.7	0.3	3.4	19.3	15.1	3.5	7.7	100.0
Queen's	54.6	1.9	9.0	24.7	1.1	7.4	1.2	100.0
Ryerson	70.1	0.9	6.8	3.0	0.0	1.3	17.8	100.0
Toronto	46.6	1.7	7.2	17.2	16.0	2.8	8.4	100.0
Trent	68.6	0.8	10.1	9.6	0.0	1.3	9.6	100.0
Waterloo	55.6	0.1	12.7	21.7	0.0	3.0	6.8	100.0
Western	51.3	1.7	12.0	15.8	9.8	2.3	7.1	100.0
Wilfrid Laurier	44.9	0.2	11.8	3.8	0.0	3.0	36.3	100.0
Windsor	68.2	0.0	10.8	9.6	0.0	3.2	8.2	100.0
York	66.2	3.1	9.1	6.4	0.0	1.8	13.3	100.0
Average All Institutions	53.2	1.5	8.4	15.8	8.0	3.2	9.9	100.0

TABLE F-9

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE FOR ALL FUNDS BY FUNCTIONAL AREA AND OBJECT OF EXPENSE

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Functional Area / Object of Expense	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Ancillary	Total
	All Excl. Medicine	Medicine	Sub-total									
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1. Salaries and Wages:												
(i) Academic Ranks	1,329,240	190,250	1,519,490	0	0	0	0	0	0	0	0	1,519,490
(ii) Other Instruction & Research	438,633	240,329	678,962	0	0	0	0	0	0	0	0	678,962
(iii) Other Salaries & Wages	537,757	277,902	815,659	156,306	116,896	134,018	76,054	147,809	149,254	64,106	154,141	1,814,243
Total Salaries and Wages	2,305,630	708,481	3,014,111	156,306	116,896	134,018	76,054	147,809	149,254	64,106	154,141	4,012,695
2. Employee Benefits	410,812	89,401	500,213	29,657	25,503	24,180	15,589	40,989	34,582	13,138	30,216	714,067
Total Salaries and Benefits	2,716,442	797,882	3,514,324	185,963	142,399	158,198	91,643	188,798	183,836	77,244	184,357	4,726,762
3. Library Acquisitions	1,273	76	1,349	0	121,555	0	0	0	0	0	0	122,904
4. Equipment and Furniture Purchases	213,045	95,492	308,537	21,194	7,070	5,163	21,127	8,944	60,197	2,816	14,214	449,262
5. Equipment Rental and Maintenance	24,120	10,315	34,435	3,862	3,528	4,017	19,911	3,858	8,619	1,104	19,793	99,127
6. Printing and Duplicating	26,639	6,896	33,535	6,304	1,197	2,784	335	3,174	335	6,057	4,253	57,974
7. Materials and Supplies	170,810	212,185	382,995	18,610	3,691	14,304	6,740	12,993	31,692	3,509	23,759	498,293
8. Communications	16,681	9,733	26,414	3,989	950	1,945	2,588	3,832	3,286	4,426	4,479	51,909
9. Professional Fees	23,980	15,514	39,494	6,373	152	3,478	2,175	20,182	8,063	3,700	2,424	86,041
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	205,540	205,540
11. Travel	113,493	53,778	167,271	8,403	1,387	9,438	1,128	5,804	819	3,553	2,542	200,345
12. Utilities	2,291	1,074	3,365	0	0	0	0	0	165,614	0	39,679	208,658
13. Renovations and Alterations	12,110	19,239	31,349	0	0	0	0	0	149,602	0	28,861	209,812
14. Externally Contracted Services	29,163	27,254	56,417	1,140	1,707	6,518	576	4,204	37,175	1,235	49,943	158,915
15. Scholarships, Bursaries, etc.	33,060	1,467	34,527	0	0	424,487	0	0	0	0	0	459,014
16. Debt Repayments	791	23	814	2,163	212	1,027	0	3,461	83,979	6	28,309	119,971
17. Interest	23,751	1,867	25,618	3,405	227	3,180	150	15,403	25,422	15	74,625	148,045
18. Building, Land and Site Services	11,519	28,915	40,434	0	0	0	0	0	617,410	0	918	658,762
19. Other Operational Expenditures	104,814	202,164	306,978	13,413	1,849	12,125	3,156	32,277	47,115	10,608	26,936	454,457
20. Internal Cost Allocations	87,599	10,587	98,186	(12,413)	(9,260)	(2,036)	(3,914)	(45,746)	(55,562)	(269)	31,014	0
21. External Cost Recoveries	(27,368)	(10,898)	(38,266)	(7,780)	(9,764)	(26,104)	(2,928)	(13,015)	(27,413)	(3,843)	0	(129,113)
Total	3,584,213	1,483,563	5,067,776	254,626	266,900	618,524	142,687	244,169	1,340,189	110,161	741,646	8,786,678

TABLE F-10

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - OPERATING

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks - Full Time	1,120,448	114,026	1,234,474	0	0	0	0	0	0	0	1,234,474
(ii) Academic Ranks -Part Time	125,155	12,284	137,439	0	0	0	0	0	0	0	137,439
(iii) Other Instruction & Research -Full Time	96,970	5,866	102,836	0	0	0	0	0	0	0	102,836
(iv) Other Instruction & Research -Part Time	120,768	7,639	128,407	0	0	0	0	0	0	0	128,407
(v) Other Salaries & Wages - Full Time	303,122	92,760	395,882	131,037	104,094	91,885	69,581	127,709	138,240	54,654	1,113,082
(vi) Other Salaries & Wages - Part Time	51,746	9,754	61,500	20,474	11,940	39,487	6,473	17,884	11,013	8,568	177,339
Total Salaries and Wages	1,818,209	242,329	2,060,538	151,511	116,034	131,372	76,054	145,593	149,253	63,222	2,893,577
2. Employee Benefits	358,541	36,287	394,828	29,019	25,366	23,823	15,589	40,857	34,582	13,000	577,064
Total Salaries and Benefits	2,176,750	278,616	2,455,366	180,530	141,400	155,195	91,643	186,450	183,835	76,222	3,470,641
3. Library Acquisitions	0	0	0	0	117,631	0	0	0	0	0	117,631
4. Equipment and Furniture Purchases	56,887	10,539	67,426	10,177	6,861	4,824	21,124	8,665	7,421	2,762	129,260
5. Equipment Rental and Maintenance	15,286	4,554	19,840	3,853	3,520	4,011	19,911	3,800	8,113	1,084	64,132
6. Printing and Duplicating	16,279	1,315	17,594	6,169	1,108	2,754	335	3,105	335	5,993	37,393
7. Materials and Supplies	58,719	16,800	75,519	17,475	3,533	13,093	6,739	12,813	29,804	3,179	162,155
8. Communications	10,005	1,913	11,918	3,938	939	1,939	2,588	3,830	3,127	4,351	32,630
9. Professional Fees	6,453	2,250	8,703	6,095	114	2,670	2,175	19,955	1,028	3,592	44,332
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	40,935	7,974	48,909	8,006	1,279	9,138	1,128	5,728	755	3,382	78,325
12. Utilities	0	0	0	0	0	0	0	0	165,406	0	165,406
13. Renovations and Alterations	0	0	0	0	0	0	0	0	44,701	0	44,701
14. Externally Contracted Services	6,071	542	6,613	1,114	1,707	6,517	576	4,199	34,202	1,193	56,121
15. Scholarships, Bursaries, etc.	0	0	0	0	0	317,556	0	0	0	0	317,556
16. Debt Repayments	777	10	787	2,163	212	1,027	0	3,461	0	6	7,656
17. Interest	23,004	1	23,005	3,405	227	3,180	150	15,371	0	15	45,353
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	8,258	0	8,258
19. Other Operational Expenditures	36,129	14,957	51,086	12,001	1,833	11,553	3,156	32,046	29,925	8,016	149,616
20. Internal Cost Allocations	(34,685)	(5,364)	(40,049)	(11,824)	(9,270)	(2,087)	(3,914)	(45,746)	(23,146)	(921)	(136,957)
21. External Cost Recoveries	(19,418)	(16,217)	(35,635)	(7,548)	(9,235)	(25,582)	(2,928)	(12,593)	(24,661)	(2,088)	(120,270)
Total	2,393,192	317,890	2,711,082	235,554	261,859	505,788	142,683	241,084	469,103	106,786	4,673,939

TABLE F-11

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

Object of Expense	Bro (1)	Car (2)	Dom (3)	Gue (4)	Lak (5)	Lau (6)	McM (7)	Nip (8)	OCAD (9)	UOIT (10)	Ott (11)	Que (12)	Rye (13)	Tor (14)	Tre (15)	Wat (16)	Wes (17)	WLU (18)	Win (19)	Yor (20)	Total (21)
1. Salaries and Wages:																					
(i) Academic Ranks - Full Time	28.0	28.6	38.1	27.4	31.7	35.2	22.1	26.5	23.8	11.4	25.0	25.8	23.1	24.8	33.3	28.4	32.2	31.2	28.4	23.7	26.4
(ii) Academic Ranks - Part Time	4.2	1.9	6.6	3.1	3.8	3.8	2.5	8.7	10.7	0.9	2.4	3.8	0.0	0.9	3.7	1.7	5.3	4.4	2.7	5.9	2.9
(iii) Other Instruction & Res. - Full Time	0.9	0.8	0.0	0.0	2.3	0.0	0.0	0.0	0.0	0.7	2.8	0.3	3.8	3.5	1.8	5.8	0.0	0.0	1.0	4.8	2.2
(iv) Other Instruction & Res. - Part Time	3.3	4.6	0.0	4.0	3.3	0.9	4.3	0.0	3.5	2.4	4.5	2.2	5.3	2.3	1.5	0.2	3.7	2.2	3.3	0.4	2.7
(v) Other Salaries & Wages - Full Time	20.9	22.5	13.3	28.5	17.0	20.2	25.5	19.1	21.5	24.7	20.6	30.8	19.3	24.7	21.3	29.6	19.4	22.0	23.8	22.9	23.8
(vi) Other Salaries & Wages - Part Time	2.6	2.8	0.0	4.0	3.9	5.2	3.0	2.7	1.5	1.9	6.7	3.2	6.8	2.3	2.0	3.1	5.2	2.7	5.0	4.3	3.8
Total Salaries and Wages	59.9	61.1	57.9	67.1	62.0	65.3	57.4	56.8	61.0	41.9	62.0	66.1	58.3	58.6	63.6	68.8	65.8	62.6	64.3	61.9	61.9
2. Employee Benefits	11.3	12.9	4.9	12.7	11.0	13.3	9.6	9.5	8.9	7.2	12.0	9.4	11.3	14.0	12.7	12.1	13.1	13.9	14.1	12.9	12.3
Total Salaries and Benefits	71.2	74.1	62.8	79.8	73.1	78.6	67.0	66.3	69.9	49.1	74.0	75.5	69.6	72.6	76.3	80.9	78.8	76.5	78.4	74.8	74.3
3. Library Acquisitions	1.7	2.1	9.1	2.4	2.1	1.9	2.0	1.3	1.0	1.7	2.5	2.5	1.4	3.7	1.4	2.6	2.8	1.9	2.7	2.0	2.5
4. Furniture and Equipment Purchases	2.8	2.5	2.2	2.9	2.4	2.2	2.8	1.3	0.1	0.7	3.0	2.7	4.6	2.2	2.9	4.0	2.8	1.4	2.5	3.2	2.8
5. Equipment Rental and Maintenance	0.8	0.9	3.6	1.7	1.4	1.3	2.1	0.0	1.3	7.6	1.8	0.9	1.0	1.2	0.8	1.2	1.5	0.9	1.6	1.2	1.4
6. Printing and Duplicating	0.5	0.3	3.5	0.4	0.6	1.1	0.4	2.0	1.0	0.0	0.7	0.6	0.9	1.0	0.0	1.1	0.7	1.1	1.4	1.1	0.8
7. Materials and Supplies	0.7	1.4	0.9	3.9	2.6	1.9	8.6	11.1	7.6	3.9	1.7	5.4	2.6	4.3	1.7	2.4	1.9	1.3	0.8	3.4	3.5
8. Communications	0.8	0.6	1.3	0.4	0.7	0.7	1.0	2.1	0.6	0.3	0.6	1.1	0.4	0.9	0.6	0.2	0.6	0.8	0.5	0.4	0.7
9. Professional Fees	0.3	1.7	1.3	1.2	0.5	0.7	0.6	0.5	1.0	1.4	1.0	1.2	2.5	1.0	0.8	0.8	0.9	0.3	0.7	0.3	0.9
10. Cost of Goods Sold	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11. Travel	1.0	1.4	0.8	1.9	2.0	2.1	1.3	3.1	0.5	2.1	1.3	1.3	1.2	1.4	1.2	1.9	3.1	1.7	2.0	1.9	1.7
12. Utilities	2.9	3.1	0.0	5.5	4.1	2.8	6.6	0.0	2.2	1.9	2.4	3.6	3.0	3.9	1.9	3.7	3.5	2.4	3.3	2.4	3.5
13. Renovations and Alterations	2.4	2.9	0.4	0.0	0.0	0.3	0.4	2.6	0.0	0.0	0.3	1.0	1.7	0.8	1.4	1.2	1.1	0.4	0.9	1.2	1.0
14. Externally Contracted Services	0.7	1.5	0.0	2.2	0.1	1.5	2.2	5.4	6.4	3.0	1.8	0.5	2.1	0.9	3.5	0.4	0.8	1.1	0.0	0.5	1.2
15. Scholarships, Bursaries, etc.	5.4	8.2	3.1	3.8	5.5	6.0	6.5	3.2	3.6	2.3	6.7	6.7	4.6	8.7	8.6	6.5	7.6	5.3	4.3	7.0	6.8
16. Debt Repayments	1.0	0.0	0.0	0.0	1.3	0.1	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.0	0.0	0.4	1.6	0.0	0.2
17. Interest	0.9	0.0	0.0	0.0	1.4	0.1	1.2	0.0	2.0	21.4	3.0	0.3	1.4	1.0	0.0	0.1	0.1	2.4	0.6	0.2	1.0
18. Building, Land and Site Services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.4	0.1	0.6	0.0	0.0	0.0	0.0	0.0	0.2	0.2
19. Other Operational Expenditures	7.9	3.3	11.9	1.4	3.7	2.7	6.2	1.2	2.8	4.0	3.4	2.4	2.1	2.2	3.7	3.3	4.2	5.1	3.8	2.1	3.2
20. Internal Cost Allocations	(0.8)	(1.9)	(0.9)	(4.9)	(0.1)	(2.5)	(4.2)	(0.1)	0.0	(0.1)	(2.9)	(5.0)	1.7	(4.6)	(3.2)	(7.4)	(3.2)	0.3	(1.9)	0.9	(2.9)
21. External Cost Recoveries	0.0	(1.9)	0.0	(2.6)	(1.3)	(1.4)	(4.8)	0.0	0.0	0.5	(1.3)	(1.1)	(0.9)	(1.9)	(1.8)	(2.9)	(7.1)	(3.3)	(3.1)	(3.0)	(2.6)
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

TABLE F-12

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY FUNCTIONAL AREA

Functional Area	Instruction and Research		Academic Support	Library	Student Services	Central Computing and Commun.	Administration & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Brock	53.7	0.0	5.3	4.6	8.5	5.0	10.8	10.8	1.2	100.0
Carleton	52.7	0.0	7.9	6.0	12.0	4.3	4.5	10.7	1.9	100.0
Dominican	47.6	0.0	0.0	12.7	3.1	3.1	33.2	0.4	0.0	100.0
Guelph	59.5	0.0	4.3	4.4	9.3	3.7	3.2	13.8	1.8	100.0
Lakehead	55.7	0.0	4.5	4.9	9.6	2.6	9.1	12.3	1.3	100.0
Laurentian	57.5	0.0	6.1	4.9	10.0	2.5	7.9	8.7	2.3	100.0
McMaster	39.0	22.2	5.6	4.1	9.9	3.1	3.8	10.6	1.6	100.0
Nipissing	57.9	0.0	1.6	4.1	8.2	4.9	11.8	8.5	3.0	100.0
OCAD	50.1	0.0	3.6	3.6	9.3	4.4	12.8	12.9	3.4	100.0
UOIT	24.1	0.0	14.6	3.3	4.6	12.4	31.0	5.7	4.3	100.0
Ottawa	51.8	7.6	5.1	5.4	10.8	3.2	5.7	8.1	2.3	100.0
Queen's	40.8	25.8	3.3	5.3	9.9	2.5	1.0	8.1	3.3	100.0
Ryerson	56.5	0.0	8.1	4.1	8.7	3.9	6.5	9.6	2.8	100.0
Toronto	48.6	8.2	3.9	7.9	11.6	1.8	4.9	10.5	2.5	100.0
Trent	52.5	0.0	7.9	4.7	14.4	3.0	4.9	10.6	2.1	100.0
Waterloo	57.3	0.0	8.7	5.5	9.6	4.3	1.4	11.0	2.3	100.0
Western	51.6	11.6	2.9	5.6	10.9	2.1	3.6	9.0	2.6	100.0
Wilfrid Laurier	53.3	0.0	6.2	4.9	9.6	3.0	8.6	11.1	3.4	100.0
Windsor	52.1	0.0	8.3	5.5	10.9	4.4	5.8	11.4	1.5	100.0
York	58.6	0.0	3.0	4.8	13.9	2.9	6.2	9.1	1.5	100.0
Average All Institutions	51.2	6.8	5.0	5.6	10.8	3.1	5.2	10.0	2.3	100.0

TABLE F-13

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

EXPENSE - TRUST

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

Object of Expense / Functional Area	Instruction and Research			Academic Support	Library	Student Services	Central Comput. and Commun.	Admin. & General	Physical Plant	External Relations	Total
	All Excl. Medicine	Medicine	Sub-total								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Salaries and Wages:											
(i) Academic Ranks	8,447	10,924	19,371	0	0	0	0	0	0	0	19,371
(ii) Other Instruction & Research	7,376	5,610	12,986	0	0	0	0	0	0	0	12,986
(iii) Other Salaries & Wages	19,808	9,190	28,998	4,795	862	2,646	0	2,216	1	884	40,402
Total Salaries and Wages	35,631	25,724	61,355	4,795	862	2,646	0	2,216	1	884	72,759
2. Employee Benefits	5,800	4,412	10,212	638	137	357	0	132	0	138	11,614
Total Salaries and Benefits	41,431	30,136	71,567	5,433	999	3,003	0	2,348	1	1,022	84,373
3. Library Acquisitions	0	0	0	0	3,924	0	0	0	0	0	3,924
4. Equipment and Furniture Purchases	10,136	2,659	12,795	11,017	209	339	3	279	8	54	24,704
5. Equipment Rental and Maintenance	1,800	555	2,355	9	8	6	0	58	0	20	2,456
6. Printing and Duplicating	1,475	291	1,766	135	89	30	0	69	0	64	2,153
7. Materials and Supplies	16,022	4,372	20,394	1,135	158	1,211	1	180	18	330	23,427
8. Communications	1,406	282	1,688	51	11	6	0	2	1	75	1,834
9. Professional Fees	3,619	1,021	4,640	278	38	808	0	227	0	108	6,099
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0	0
11. Travel	5,701	1,739	7,440	397	108	300	0	76	1	171	8,493
12. Utilities	0	0	0	0	0	0	0	0	208	0	208
13. Renovations and Alterations	0	0	0	0	0	0	0	0	2,958	0	2,958
14. Externally Contracted Services	2,643	840	3,483	26	0	1	0	5	0	42	3,557
15. Scholarships, Bursaries, etc.	0	0	0	0	0	106,931	0	0	0	0	106,931
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	32	0	0	32
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	1,201	0	1,201
19. Other Operational Expenditures	12,501	3,532	16,033	1,412	16	572	0	231	34	2,592	20,890
20. Internal Cost Allocations	(1,320)	(612)	(1,932)	(589)	10	51	0	0	(379)	652	(2,187)
21. External Cost Recoveries	(3,338)	(1,192)	(4,530)	(232)	(529)	(522)	0	(422)	(6)	(1,755)	(7,996)
Total	92,076	43,623	135,699	19,072	5,041	112,736	4	3,085	4,045	3,375	283,057

TABLE F-14

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

CHANGES IN APPROPRIATED FUND BALANCES BY FUND - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

Total for all Universities and Colleges (on a Consolidated Basis)

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Appropriation Reversals for the Year	38,402	28,420	345,908	378	(787)	57,168	469,489	60,469	0	200	60,669
2. Deduct: Expenses Included in this Year's Operations	(2,005)	34,259	269,434	460	130,647	102,476	535,271	12,980	402	33	13,415
3. Other	5,253	8,704	28,162	7	104,062	58,977	205,165	443	0	0	443
4. Net Variation in Appropriations for the Year	45,660	2,865	104,636	(75)	(27,372)	13,669	139,383	47,932	(402)	167	47,697
5. Balance - Beginning of Year	45,902	41,092	383,738	3,357	84,569	106,927	665,585	65,339	3,071	1,235	69,645
6. Balance -End of Year	91,562	43,957	488,374	3,282	57,197	120,596	804,968	113,271	2,669	1,402	117,342

TABLE F-15

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

END OF YEAR BALANCE IN APPROPRIATED FUNDS - OPERATING AND ANCILLARY ONLY

(in thousands of dollars)

	Operating							Ancillary Enterprises			Total
	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Budget Appro-priations	Self Insur-ance	Unex-pended Pension Contri-butions	Other	Total	Repairs, Renovations, & Replace-ments	Purchase Order Commit-ments	Other	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Brock	0	0	12,967	0	0	0	12,967	0	0	0	0
Carleton	523	15,742	47,487	134	0	13,849	77,735	3,267	0	0	3,267
Dominican	0	0	0	0	0	0	0	0	0	0	0
Guelph	0	0	15,323	550	0	6,000	21,873	3,037	0	0	3,037
Lakehead	1,083	0	3,713	250	0	96	5,142	0	0	714	714
Laurentian	0	486	3,669	250	0	2,216	6,621	551	0	0	551
McMaster	50	0	40,736	352	65,043	(10,364)	95,817	0	2,629	0	2,629
Nipissing	0	0	0	0	0	0	0	0	0	0	0
OCAD	3,697	0	0	0	0	0	3,697	0	0	0	0
UOIT	0	0	836	0	0	1,389	2,225	0	0	0	0
Ottawa	0	8,704	25,112	0	105,126	58,365	197,307	0	0	0	0
Queen's	88	1,410	52,683	660	0	0	54,841	9,159	0	0	9,159
Ryerson	31,680	0	14,755	0	92,440	44,241	183,116	5,830	0	0	5,830
Toronto	35,374	5,905	87,746	0	(222,907)	(7,274)	(101,156)	91,714	0	0	91,714
Trent	2,286	50	6,988	100	0	942	10,366	366	0	592	958
Waterloo	6,466	773	98,465	0	91	3,166	108,961	0	0	0	0
Western	8,915	0	45,350	786	0	(12)	55,039	29	40	96	165
Wilfrid Laurier	0	0	0	0	0	4,441	4,441	213	0	0	213
Windsor	1,400	10,887	6,768	200	0	3,541	22,796	(895)	0	0	(895)
York	0	0	25,776	0	17,404	0	43,180	0	0	0	0
Average All Institutions	4,578	2,198	24,419	164	2,860	6,030	40,248	5,664	133	70	5,867

FINANCIAL INFORMATION FOR ALL UNIVERSITIES AND FEDERATED AND AFFILIATED COLLEGES 2000-01 TO 2004-05 (ON A CONSOLIDATED BASIS)

FIGURE G-1

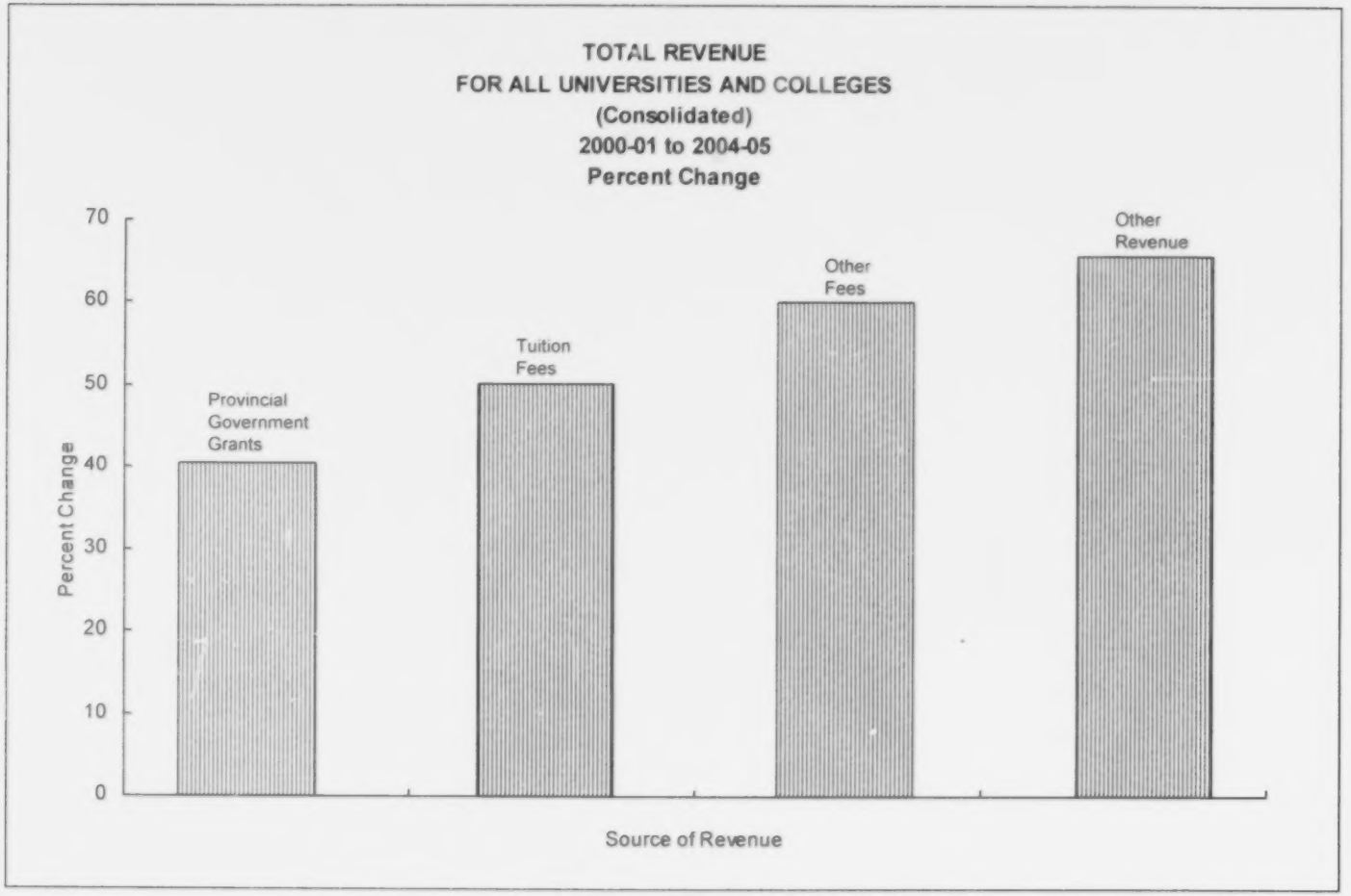

TOTAL REVENUE
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
2000-01 to 2004-05
Percent Change
70
60
50
40
30
20
10
0
Percent Change
Provincial Government Grants
Tuition Fees
Other Fees
Other Revenue
Source of Revenue

TABLE G-1

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF TOTAL EXPENDABLE REVENUE BY SOURCE AND TYPE OF FUND

2000-01 to 2004-05

Total for all Universities and Colleges (on a Consolidated Basis)

	2000-01	2001-02	2002-03	2003-04	2004-05
I Total Revenue by Source of Revenue					
Government Grants and Contracts:					
Ontario MTCU					
Basic Formula Grant	24.1	22.6	20.8	19.7	19.9
Non-Formula Grants	4.8	3.8	4.9	7.3	7.9
Other MTCU Grants and Contracts	2.3	1.2	1.2	0.6	0.9
Other Ontario Government Grants and Contracts	6.0	6.1	5.9	5.5	5.5
Total Ontario Grants and Contracts	37.2	33.7	32.9	33.1	34.3
Federal	9.7	10.0	10.4	10.6	10.2
Municipal	0.1	0.5	0.1	0.1	0.1
Other	0.5	0.8	0.8	0.7	0.7
Fees					
Tuition Fees	22.3	22.2	22.7	22.7	22.0
Miscellaneous Fees	5.1	5.3	5.2	5.4	5.4
Borrowings	1.0	6.2	7.9	5.0	5.9
Donations and Non-Government Grants and Contracts	11.9	10.7	9.7	10.2	10.3
Sales of Services and Products	6.5	6.1	6.4	5.7	5.4
Investment Income	3.0	1.9	0.9	4.0	3.0
Miscellaneous	2.6	2.7	3.2	2.6	2.7
Total	100.0	100.0	100.0	100.0	100.0
II Total Revenue by Type of Fund					
Non-Capital					
Operating	60.5	59.8	60.0	58.8	59.7
Other (including non-credit)	1.7	1.7	1.7	1.4	1.5
Ancillary	10.1	10.4	10.3	9.3	9.0
Sponsored Research	23.7	24.3	24.5	24.3	25.1
Trust	3.9	3.9	3.5	6.1	4.6
Total Non-Capital	100.0	100.0	100.0	100.0	100.0
Total Funds					
Non-Capital	94.2	90.9	89.5	92.6	90.2
Capital	5.8	9.1	10.5	7.4	9.8
Total All Funds	100.0	100.0	100.0	100.0	100.0

FIGURE G-2

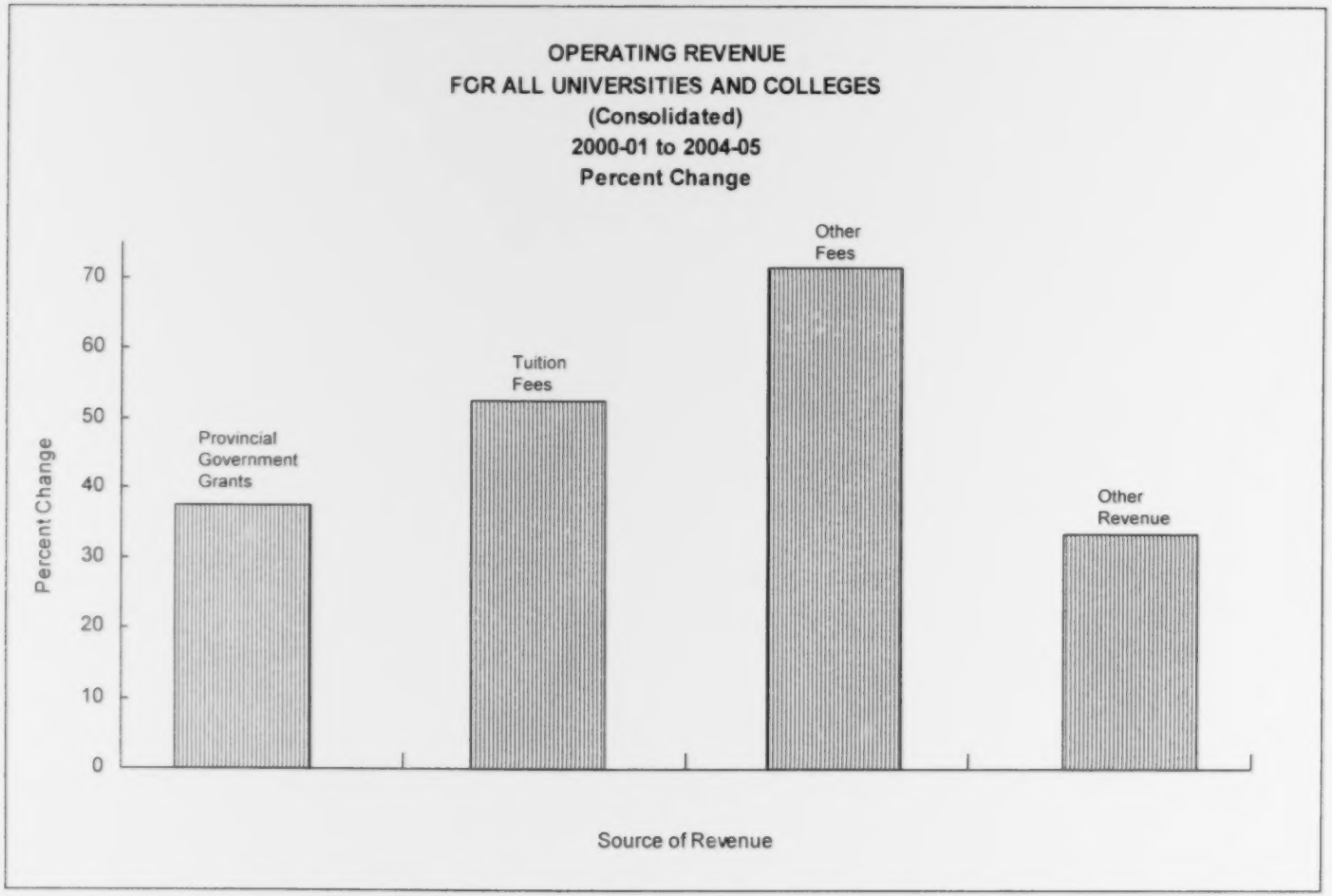

OPERATING REVENUE
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
2000-01 to 2004-05
Percent Change
Percent Change
70
60
50
40
30
20
10
0
Provincial Government Grants
Tuition Fees
Other Fees
Other Revenue
Source of Revenue

TABLE G-2

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF OPERATING REVENUE BY SOURCE

2000-01 to 2004-05

Total for all Universities and Colleges (on a Consolidated Basis)

	2000-01	2001-02	2002-03	2003-04	2004-05
I Operating Revenue by Source of Revenue					
Government Grants and Contracts:					
Ontario MTCU					
Basic Formula Grant	42.3	41.5	38.7	36.2	36.9
Non-Formula Grants	6.8	6.5	8.9	10.8	10.1
Other MTCU Grants and Contracts	0.1	0.2	0.3	0.3	0.4
Other Ontario Government Grants and Contracts	2.8	2.8	2.6	2.3	2.3
Total Ontario Grants and Contracts	52.0	51.0	50.5	49.6	49.6
Federal	0.2	0.2	0.1	0.1	0.1
Municipal	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0
Fees					
Tuition Fees	36.8	38.6	40.0	39.8	38.9
Miscellaneous Fees	4.3	4.4	4.7	4.8	5.1
Borrowings	0.0	0.0	0.0	0.0	0.0
Donations and Non-Government Grants and Contracts	1.3	0.9	0.8	0.7	1.3
Sales of Services and Products	0.0	0.0	0.0	0.0	0.0
Investment Income	2.9	1.9	0.5	2.1	1.9
Miscellaneous	2.4	2.9	3.3	2.8	3.0
Total	100.0	100.0	100.0	100.0	100.0

FIGURE G-3

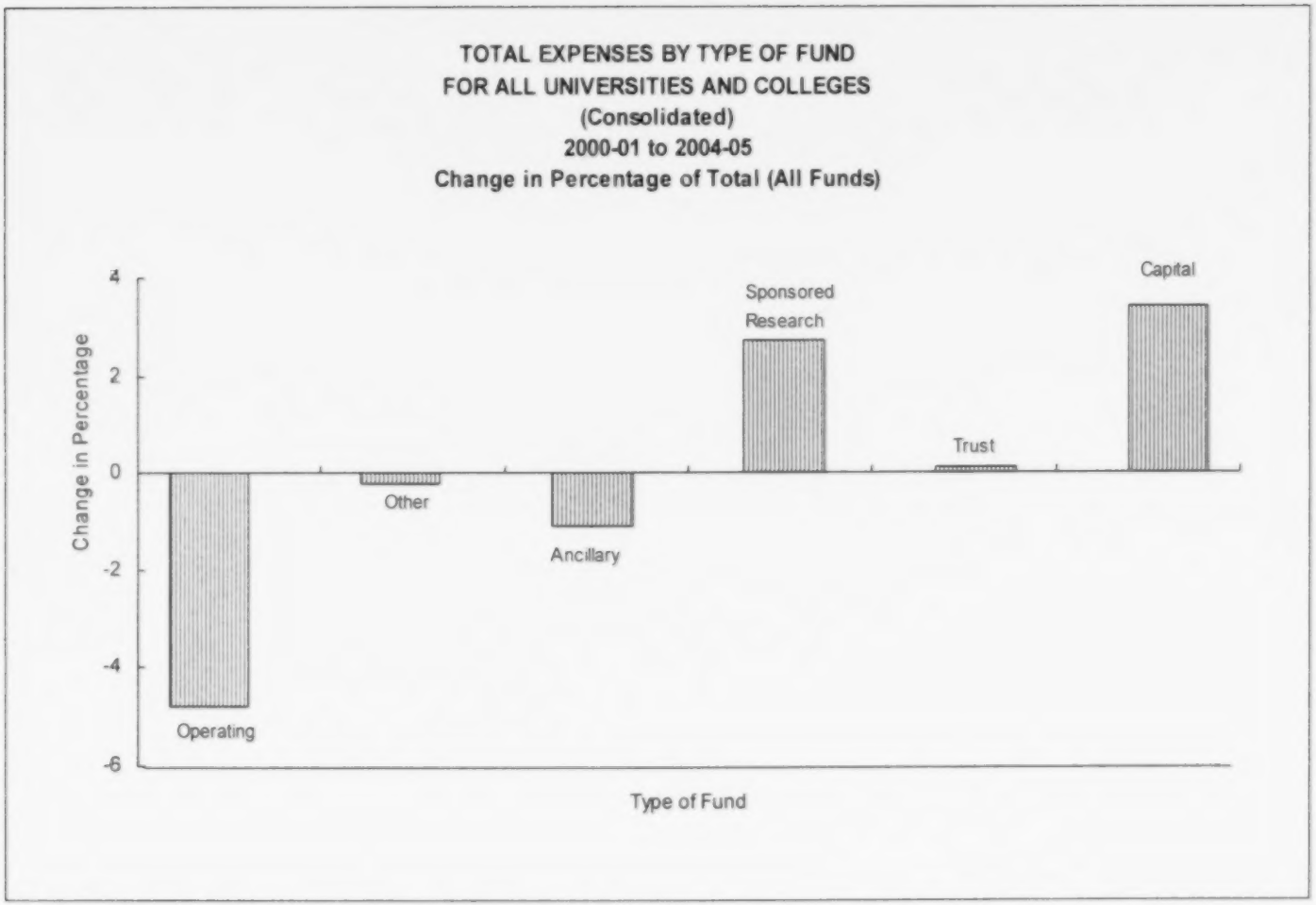

TOTAL EXPENSES BY TYPE OF FUND
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
2000-01 to 2004-05
Change in Percentage of Total (All Funds)
Change in Percentage
4
2
0
-2
-4
-6
Operating
Other
Ancillary
Sponsored Research
Trust
Capital
Type of Fund

TABLE G-3

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF TOTAL EXPENSES BY OBJECT OF EXPENSE AND TYPE OF FUND

2000-01 to 2004-05

Total for all Universities and Colleges (on a Consolidated Basis)

		2000-01	2001-02	2002-03	2003-04	2004-05
I	Total Expenses by Object of Expense					
	Salaries and Wages:					
	Academic Ranks	19.2	18.2	18.1	17.1	17.3
	Other Instruction & Research	7.5	6.9	7.0	6.8	7.7
	Other Salaries & Wages	22.6	21.9	20.9	20.4	20.6
	Total Salaries and Wages	49.3	47.0	46.0	44.3	45.7
	Employee Benefits	6.8	6.4	7.0	7.4	8.1
	Total Salaries and Benefits	56.2	53.4	53.1	51.7	53.8
	Library Acquisitions	1.5	1.5	1.6	1.3	1.4
	Equipment and Furniture Purchase, Rental and Maintenance	6.6	7.6	6.4	6.1	6.2
	Utilities	2.6	2.5	2.5	2.2	2.4
	Scholarships, Bursaries, etc.	4.8	5.1	5.4	5.5	5.2
	Other Expenses	28.3	29.9	31.1	33.2	31.0
	Total	100.0	100.0	100.0	100.0	100.0
II	Total Expenses by Type of Fund					
	Non-Capital					
	Operating	62.0	59.7	60.1	59.8	59.0
	Other (including non-credit)	1.7	1.6	1.6	1.5	1.6
	Ancillary	10.2	10.2	10.2	9.7	9.4
	Sponsored Research	22.6	24.8	24.6	24.8	26.4
	Trust	3.4	3.7	3.6	4.1	3.6
	Total Non-Capital	100.0	100.0	100.0	100.0	100.0
	Total Funds					
	Non-Capital	93.5	90.2	90.8	87.5	90.1
	Capital	6.5	9.8	9.2	12.5	9.9
	Total All Funds	100.0	100.0	100.0	100.0	100.0

FIGURE G-4

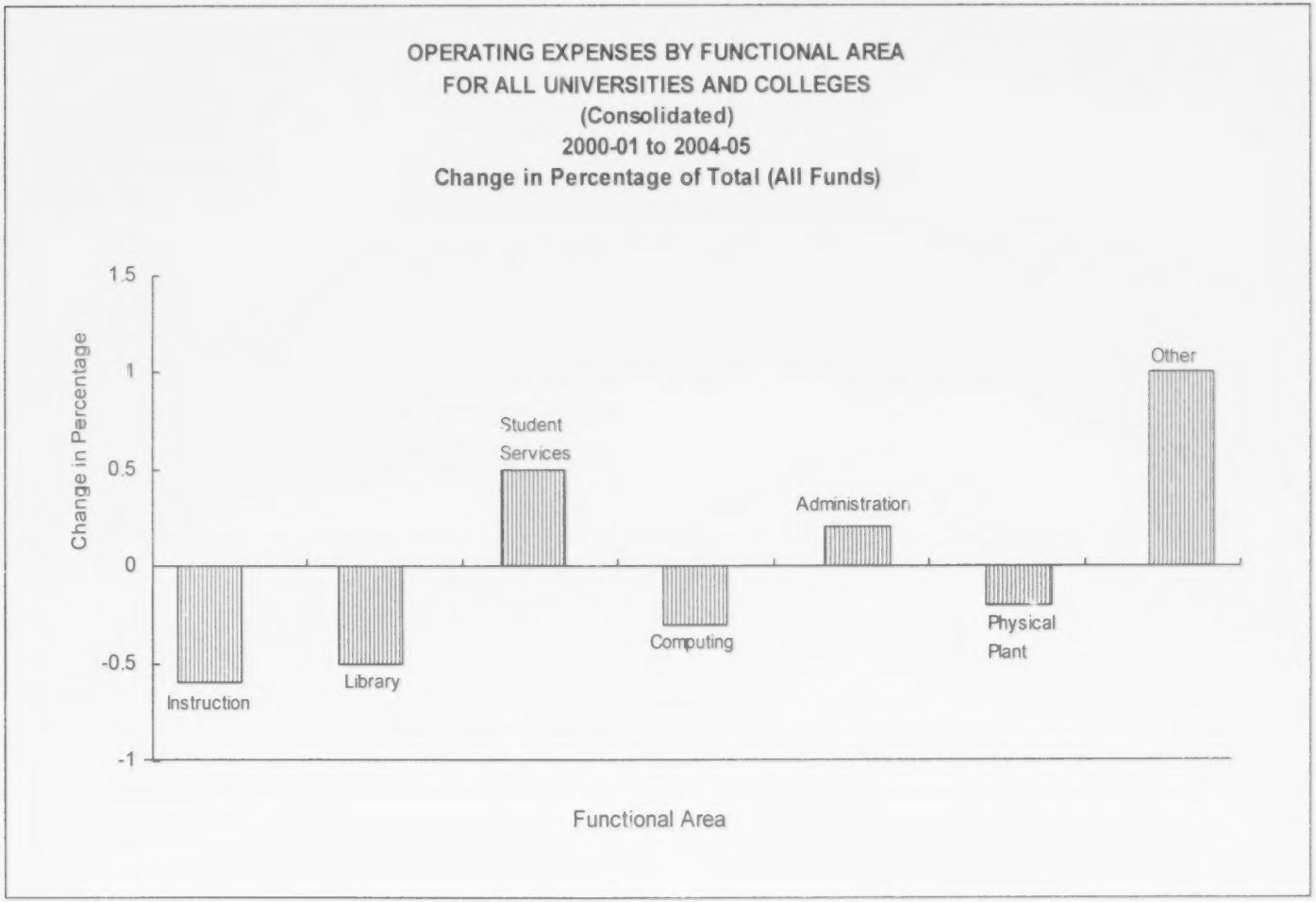

OPERATING EXPENSES BY FUNCTIONAL AREA
FOR ALL UNIVERSITIES AND COLLEGES
(Consolidated)
2000-01 to 2004-05
Change in Percentage of Total (All Funds)
Change in Percentage
1.5
1
0.5
0
-0.5
-1
Instruction
Library
Student Services
Computing
Administration
Physical Plant
Other
Functional Area

TABLE G-4

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

PERCENTAGE ANALYSIS OF OPERATING EXPENSES BY OBJECT OF EXPENSE

2000-01 to 2004-05

Total for all Universities and Colleges (on a Consolidated Basis)

	2000-01	2001-02	2002-03	2003-04	2004-05
I Operating Expenses by Object of Expense					
Salaries and Wages:					
Academic Ranks	30.9	31.0	29.6	29.0	29.4
Other Instruction & Research	4.6	4.7	4.5	4.8	4.9
Other Salaries & Wages	28.0	28.3	27.4	27.5	27.6
Total Salaries and Wages	63.5	64.0	61.5	61.3	61.9
Employee Benefits	9.4	9.5	10.2	11.3	12.3
Total Salaries and Benefits	72.9	73.5	71.8	72.6	74.3
Library Acquisitions	2.5	2.6	2.5	2.3	2.5
Equipment and Furniture Purchase, Rental and Maintenance	4.3	3.8	3.7	3.8	4.1
Utilities	3.5	3.6	3.4	3.3	3.5
Scholarships, Bursaries, etc.	6.4	7.5	7.6	7.7	6.8
Other Expenses	10.4	9.0	10.9	10.3	8.8
Total	100.0	100.0	100.0	100.0	100.0

TOTAL REVENUE AND EXPENSE STATEMENTS FOR EACH UNIVERSITY AND ITS FEDERATED AND AFFILIATED COLLEGES (ON A CONSOLIDATED BASIS)

TABLE H-1a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Brock University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	55,857	0	55,857	0	0	0	0	0	0	55,857	0
(ii) Non-Formula Grants	11,670	0	11,670	130	196	0	196	0	4,404	16,400	2,360
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	147	0	147	984
b) Other Ontario Government Grants and Contracts	1,834	0	1,834	0	1,962	0	1,962	0	0	3,796	0
Total Ontario Grants and Contracts	69,361	0	69,361	130	2,158	0	2,158	147	4,404	76,200	3,344
c) Federal	160	0	160	0	7,634	0	7,634	0	0	7,794	0
d) Municipal	0	0	0	0	777	0	777	0	423	1,200	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	18	0	18	0	0	18	0
2. Fees											
a) Tuition Fees	62,649	1,798	64,447	0	0	0	0	0	0	64,447	0
b) Miscellaneous Fees	5,177	0	5,177	0	0	0	0	0	0	5,177	0
3. Borrowings	0	0	0	0	0	0	0	0	5,731	5,731	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	2,844	0	2,844	2,126	1,826	6,796	641
5. Sales of Services and Products	0	0	0	23,817	0	0	0	0	0	23,817	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	597
b) Other Investment Income	417	0	417	0	0	0	0	0	308	725	0
7. Miscellaneous	6,495	0	6,495	0	0	0	0	0	0	6,495	0
Total	144,259	1,798	146,057	23,947	13,431	0	13,431	2,273	12,692	198,400	4,582

TABLE H-1b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Brock University

Fund / Object of Expense	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic Ranks	45,235	0	45,235	0	0	0	0	0	0	45,235
(ii) Other Instruction & Research	5,933	512	6,445	0	5,883	0	5,883	0	0	12,328
(iii) Other Salaries & Wages	33,060	509	33,569	3,716	212	0	212	0	0	37,497
Total Salaries and Wages	84,228	1,021	85,249	3,716	6,095	0	6,095	0	0	95,060
2. Employee Benefits	15,939	149	16,088	655	792	0	792	0	0	17,535
Total Salaries and Benefits	100,167	1,170	101,337	4,371	6,887	0	6,887	0	0	112,595
3. Library Acquisitions	2,332	0	2,332	0	0	0	0	102	0	2,434
4. Equipment and Furniture Purchases	3,911	13	3,924	250	4,406	0	4,406	0	0	8,580
5. Equipment Rental and Maintenance	1,182	0	1,182	0	75	0	75	0	0	1,257
6. Printing and Duplicating	658	8	666	0	0	0	0	0	0	666
7. Materials and Supplies	935	19	954	67	1,985	0	1,985	19	0	3,025
8. Communications	1,133	14	1,147	72	0	0	0	0	0	1,219
9. Professional Fees	456	0	456	0	0	0	0	0	0	456
10. Costs of Goods Sold	0	0	0	6,766	0	0	0	0	0	6,766
11. Travel	1,340	55	1,395	139	893	0	893	0	0	2,427
12. Utilities	4,096	0	4,096	1,446	0	0	0	0	0	5,542
13. Renovations and Alterations	3,314	0	3,314	980	0	0	0	0	0	4,294
14. Externally Contracted Services	936	0	936	0	0	0	0	0	0	936
15. Scholarships, Bursaries, etc.	7,590	0	7,590	0	0	0	0	2,031	0	9,621
16. Debt Repayments	1,360	0	1,360	1,921	0	0	0	0	0	3,281
17. Interest	1,229	0	1,229	3,616	0	0	0	0	0	4,845
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	5,402	5,402
19. Other Operational Expenditures	11,113	223	11,336	1,949	529	0	529	0	0	13,814
20. Internal Cost Allocations	(1,130)	0	(1,130)	(179)	1,309	0	1,309	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	(1,493)	(1,493)
Total	140,622	1,502	142,124	21,398	16,084	0	16,084	2,152	3,909	185,667

TABLE H-2a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Carleton University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	93,874	0	93,874	0	0	0	0	0	0	93,874	0
(ii) Non-Formula Grants	17,191	0	17,191	160	661	0	661	0	7,706	25,718	6,621
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	262	0	262	1,641
b) Other Ontario Government Grants and Contracts	0	0	0	0	12,194	0	12,194	2	0	12,196	0
Total Ontario Grants and Contracts	111,065	0	111,065	160	12,855	0	12,855	264	7,706	132,050	8,262
c) Federal	0	0	0	0	35,635	0	35,635	0	0	35,635	0
d) Municipal	0	0	0	0	35	0	35	0	0	35	0
e) Other Provinces	0	0	0	0	8	0	8	0	0	8	0
f) Foreign	0	0	0	0	1,219	0	1,219	0	0	1,219	0
2. Fees											
a) Tuition Fees	105,131	0	105,131	0	0	0	0	0	0	105,131	0
b) Miscellaneous Fees	8,216	4,627	12,843	9,398	0	0	0	0	0	22,241	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	840	65	905	0	10,917	0	10,917	539	181	12,542	2,465
5. Sales of Services and Products	0	0	0	4,619	0	0	0	0	0	4,619	0
6. Investment Income											
a) Endowment	237	0	237	0	0	0	0	6,325	3,377	9,939	8,033
b) Other Investment Income	2,287	0	2,287	38	0	0	0	0	339	2,664	0
7. Miscellaneous	5,485	3,080	8,565	10,053	11,371	0	11,371	92	176	30,257	56
Total	233,261	7,772	241,033	24,268	72,040	0	72,040	7,220	11,779	356,340	18,816

TABLE H-2b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Carleton University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	66,765	405	67,170	0	9	0	9	0	0	67,179
(ii) Other Instruction & Research	11,823	300	12,123	0	286	0	286	0	0	12,409
(iii) Other Salaries & Wages	55,506	2,168	57,674	3,952	26,747	0	26,747	360	0	88,733
Total Salaries and Wages	134,094	2,873	136,967	3,952	27,042	0	27,042	360	0	168,321
2. Employee Benefits	28,398	456	28,854	725	785	0	785	27	0	30,391
Total Salaries and Benefits	162,492	3,329	165,821	4,677	27,827	0	27,827	387	0	198,712
3. Library Acquisitions	4,522	0	4,522	0	0	0	0	0	0	4,522
4. Equipment and Furniture Purchases	5,481	264	5,745	766	12,085	0	12,085	37	1,438	20,071
5. Equipment Rental and Maintenance	2,050	69	2,119	1,127	97	0	97	8	0	3,351
6. Printing and Duplicating	569	50	619	0	79	0	79	13	0	711
7. Materials and Supplies	2,967	255	3,222	42	4,745	0	4,745	38	0	8,047
8. Communications	1,215	35	1,250	105	260	0	260	5	0	1,620
9. Professional Fees	3,714	811	4,525	4	3,767	0	3,767	58	0	8,354
10. Costs of Goods Sold	0	0	0	1,017	0	0	0	0	0	1,017
11. Travel	2,982	552	3,534	28	3,849	0	3,849	86	0	7,497
12. Utilities	6,706	0	6,706	1,794	326	0	326	0	0	8,826
13. Renovations and Alterations	6,256	0	6,256	2,103	938	0	938	0	12,310	21,607
14. Externally Contracted Services	3,311	22	3,333	1,390	842	0	842	0	0	5,565
15. Scholarships, Bursaries, etc.	18,069	0	18,069	0	73	0	73	4,010	0	22,152
16. Debt Repayments	14	0	14	1,084	0	0	0	0	675	1,773
17. Interest	0	0	0	5,397	0	0	0	0	106	5,503
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	30,777	30,777
19. Other Operational Expenditures	7,212	902	8,114	3,609	2,661	0	2,661	531	0	14,915
20. Internal Cost Allocations	(4,209)	381	(3,828)	(1,595)	5,386	0	5,386	37	0	0
21. External Cost Recoveries	(4,059)	0	(4,059)	0	0	0	0	0	0	(4,059)
Total	219,292	6,670	225,962	21,548	62,935	0	62,935	5,210	45,306	360,961

TABLE H-3a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Dominicain College

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	65	0	65	0	0	0	0	0	0	65	0
(ii) Non-Formula Grants	197	0	197	0	0	0	0	0	0	197	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	262	0	262	0	0	0	0	0	0	262	0
c) Federal	0	0	0	0	24	0	24	0	0	24	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	348	0	348	0	0	0	0	0	0	348	0
b) Miscellaneous Fees	3	0	3	0	0	0	0	0	0	3	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	737	0	737	5	0	0	0	0	0	742	0
5. Sales of Services and Products	0	0	0	21	0	0	0	0	0	21	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	0
b) Other Investment Income	0	0	0	0	0	0	0	0	0	0	0
7. Miscellaneous	34	0	34	0	0	0	0	0	0	34	0
Total	1,384	0	1,384	26	24	0	24	0	0	1,434	0

TABLE H-3b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Dominicain College

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	497	0	497	0	0	0	0	0	0	497
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	148	0	148	12	0	0	0	0	0	160
Total Salaries and Wages	645	0	645	12	0	0	0	0	0	657
2. Employee Benefits	55	0	55	0	0	0	0	0	0	55
Total Salaries and Benefits	700	0	700	12	0	0	0	0	0	712
3. Library Acquisitions	101	0	101	0	0	0	0	0	0	101
4. Equipment and Furniture Purchases	24	0	24	0	0	0	0	0	0	24
5. Equipment Rental and Maintenance	40	0	40	0	0	0	0	0	0	40
6. Printing and Duplicating	39	0	39	0	0	0	0	0	0	39
7. Materials and Supplies	10	0	10	1	0	0	0	0	0	11
8. Communications	15	0	15	0	0	0	0	0	0	15
9. Professional Fees	15	0	15	1	0	0	0	0	0	16
10. Costs of Goods Sold	0	0	0	20	0	0	0	0	0	20
11. Travel	9	0	9	0	14	0	14	0	0	23
12. Utilities	0	0	0	0	0	0	0	0	0	0
13. Renovations and Alterations	4	0	4	0	0	0	0	0	0	4
14. Externally Contracted Services	0	0	0	0	0	0	0	0	0	0
15. Scholarships, Bursaries, etc.	34	0	34	0	0	0	0	0	0	34
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	0	0	0	0	0	0	0
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	133	0	133	0	0	0	0	0	0	133
20. Internal Cost Allocations	(10)	0	(10)	0	10	0	10	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	1,114	0	1,114	34	24	0	24	0	0	1,172

TABLE H-4a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

University of Guelph

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	106,483	0	106,483	0	0	0	0	0	0	106,483	0
(ii) Non-Formula Grants	31,368	0	31,368	205	1,082	0	1,082	0	9,999	42,654	4,715
(iii) Other MTCU Grants and Contracts	6	0	6	0	0	0	0	1,464	507	1,977	237
b) Other Ontario Government Grants and Contracts	4,788	5,097	9,885	0	46,431	0	46,431	11,995	0	68,311	0
Total Ontario Grants and Contracts	142,645	5,097	147,742	205	47,513	0	47,513	13,459	10,506	219,425	4,952
c) Federal	0	0	0	0	52,398	0	52,398	0	0	52,398	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	81,999	6,806	88,805	0	0	0	0	0	0	88,805	0
b) Miscellaneous Fees	11,252	2,516	13,768	29,358	0	0	0	0	0	43,126	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	22,484	0	22,484	5,334	0	27,818	3,490
5. Sales of Services and Products	0	0	0	29,636	0	0	0	0	0	29,636	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	4,660	0	4,660	4,395
b) Other Investment Income	1,944	0	1,944	382	3	0	3	0	3,959	6,288	0
7. Miscellaneous	13,410	3,756	17,166	1,636	3,487	0	3,487	13,065	20	35,374	439
Total	251,250	18,175	269,425	61,217	125,885	0	125,885	36,518	14,485	507,530	13,276

TABLE H-4b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Guelph

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	70,847	3,395	74,242	0	9,354	0	9,354	256	0	83,852
(ii) Other Instruction & Research	9,450	198	9,648	0	14,027	0	14,027	331	0	24,006
(iii) Other Salaries & Wages	75,445	6,321	81,766	13,100	31,925	0	31,925	10,411	0	137,202
Total Salaries and Wages	155,742	9,914	165,656	13,100	55,306	0	55,306	10,998	0	245,060
2. Employee Benefits	29,453	1,340	30,793	2,554	7,617	0	7,617	2,641	0	43,605
Total Salaries and Benefits	185,195	11,254	196,449	15,654	62,923	0	62,923	13,639	0	288,665
3. Library Acquisitions	5,462	15	5,477	0	1	0	1	222	0	5,700
4. Equipment and Furniture Purchases	6,777	584	7,361	1,025	14,346	0	14,346	2,480	2,999	28,211
5. Equipment Rental and Maintenance	3,959	333	4,292	1,168	971	0	971	676	0	7,107
6. Printing and Duplicating	872	358	1,230	318	640	0	640	129	0	2,317
7. Materials and Supplies	8,982	1,174	10,156	1,434	11,306	0	11,306	3,927	0	26,823
8. Communications	1,024	369	1,393	0	739	0	739	437	0	2,569
9. Professional Fees	2,777	210	2,987	520	854	0	854	497	0	4,858
10. Costs of Goods Sold	0	0	0	13,041	0	0	0	0	0	13,041
11. Travel	4,467	393	4,860	144	5,181	0	5,181	525	0	10,710
12. Utilities	12,740	294	13,034	6,536	1,513	0	1,513	0	0	21,083
13. Renovations and Alterations	0	683	683	972	0	0	0	0	2,617	4,272
14. Externally Contracted Services	5,181	675	5,856	1,261	4,066	0	4,066	1,375	0	12,558
15. Scholarships, Bursaries, etc.	8,751	0	8,751	0	2,569	0	2,569	8,106	0	19,426
16. Debt Repayments	0	0	0	1,432	0	0	0	0	2,035	3,467
17. Interest	0	0	0	4,277	0	0	0	0	6,409	10,686
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	50,702	50,702
19. Other Operational Expenditures	3,162	2,824	5,986	2,302	3,808	0	3,808	1,055	64	13,215
20. Internal Cost Allocations	(11,327)	0	(11,327)	3,502	9,957	0	9,957	0	(2,132)	0
21. External Cost Recoveries	(5,988)	(882)	(6,870)	0	0	0	0	(692)	0	(7,562)
Total	232,034	18,284	250,318	53,586	118,874	0	118,874	32,376	62,694	517,848

TABLE H-5a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Lakehead University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	27,761	0	27,761	0	0	0	0	0	0	27,761	0
(ii) Non-Formula Grants	13,211	65	13,276	51	141	0	141	35	7,096	20,599	1,380
(iii) Other MTCU Grants and Contracts	0	0	0	0	177	0	177	414	0	591	658
b) Other Ontario Government Grants and Contracts	518	132	650	0	4,662	0	4,662	0	0	5,312	0
Total Ontario Grants and Contracts	41,490	197	41,687	51	4,980	0	4,980	449	7,096	54,263	2,038
c) Federal	0	58	58	0	9,428	0	9,428	22	0	9,508	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	31,172	273	31,445	0	0	0	0	0	0	31,445	0
b) Miscellaneous Fees	2,290	0	2,290	0	0	0	0	0	0	2,290	0
3. Borrowings	0	0	0	0	0	0	0	0	14,595	14,595	0
4. Donations and Non-Government Grants and Contracts	1,607	25	1,632	0	3,694	0	3,694	173	76	5,575	555
5. Sales of Services and Products	0	0	0	13,061	0	0	0	0	0	13,061	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	798	0	798	171
b) Other Investment Income	352	0	352	272	0	0	0	137	38	799	0
7. Miscellaneous	839	550	1,389	0	329	0	329	55	0	1,773	0
Total	77,750	1,103	78,853	13,384	18,431	0	18,431	1,634	21,805	134,107	2,764

TABLE H-5b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Lakehead University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	26,058	12	26,070	0	568	0	568	0	0	26,638
(ii) Other Instruction & Research	4,115	86	4,201	0	3,088	0	3,088	0	0	7,289
(iii) Other Salaries & Wages	15,309	577	15,886	2,025	757	0	757	34	0	18,702
Total Salaries and Wages	45,482	675	46,157	2,025	4,413	0	4,413	34	0	52,629
2. Employee Benefits	8,071	82	8,153	193	411	0	411	0	0	8,757
Total Salaries and Benefits	53,553	757	54,310	2,218	4,824	0	4,824	34	0	61,386
3. Library Acquisitions	1,526	2	1,528	0	120	0	120	0	0	1,648
4. Equipment and Furniture Purchases	1,791	94	1,885	49	7,249	0	7,249	0	0	9,183
5. Equipment Rental and Maintenance	1,015	58	1,073	4	313	0	313	0	0	1,390
6. Printing and Duplicating	432	28	460	30	52	0	52	0	0	542
7. Materials and Supplies	1,919	161	2,080	369	1,249	0	1,249	20	0	3,718
8. Communications	479	7	486	65	44	0	44	0	0	595
9. Professional Fees	335	0	335	1	616	0	616	0	0	952
10. Costs of Goods Sold	0	0	0	5,713	0	0	0	0	0	5,713
11. Travel	1,459	43	1,502	9	1,188	0	1,188	11	0	2,710
12. Utilities	3,042	1	3,043	1,258	15	0	15	0	0	4,316
13. Renovations and Alterations	0	0	0	800	210	0	210	0	1,624	2,634
14. Externally Contracted Services	80	0	80	372	0	0	0	0	0	452
15. Scholarships, Bursaries, etc.	4,013	41	4,054	0	1,239	0	1,239	905	0	6,198
16. Debt Repayments	953	0	953	1,301	0	0	0	0	0	2,254
17. Interest	1,057	0	1,057	1,471	0	0	0	0	0	2,528
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	0	0
19. Other Operational Expenditures	2,709	340	3,049	334	61	0	61	0	0	3,444
20. Internal Cost Allocations	(80)	0	(80)	(177)	257	0	257	0	0	0
21. External Cost Recoveries	(976)	(281)	(1,257)	0	0	0	0	0	0	(1,257)
Total	73,307	1,251	74,558	13,817	17,437	0	17,437	970	1,624	108,406

TABLE H-6a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Laurentian University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts											
a) Ontario MTCU											
(i) Basic Formula Grant	37,153	0	37,153	0	0	0	0	0	0	37,153	0
(ii) Non-Formula Grants	25,131	0	25,131	0	254	0	254	0	2,077	27,462	0
(iii) Other MTCU Grants and Contracts	2,360	0	2,360	0	0	0	0	679	6,405	9,444	1,751
b) Other Ontario Government Grants and Contracts	1,177	0	1,177	0	1,842	0	1,842	(859)	1,505	3,665	0
Total Ontario Grants and Contracts	65,821	0	65,821	0	2,096	0	2,096	(180)	9,987	77,724	1,751
c) Federal	4	145	149	0	6,935	0	6,935	1,231	48	8,363	0
d) Municipal	20	0	20	0	7	0	7	0	0	27	0
e) Other Provinces	0	0	0	0	17	0	17	0	0	17	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	33,796	1,013	34,809	0	0	0	0	0	0	34,809	0
b) Miscellaneous Fees	2,167	220	2,387	3,939	0	0	0	0	0	6,326	0
3. Borrowings	0	0	0	0	0	0	0	0	1,000	1,000	0
4. Donations and Non-Government Grants and Contracts	1,557	8	1,565	0	7,103	0	7,103	1,414	15	10,097	910
5. Sales of Services and Products	0	0	0	7,362	0	0	0	0	0	7,362	0
6. Investment Income											
a) Endowment	1,231	0	1,231	0	115	0	115	833	0	2,179	28
b) Other Investment Income	35	0	35	0	0	0	0	201	98	334	0
7. Miscellaneous	709	56	765	6	281	0	281	1,529	0	2,581	0
Total	105,340	1,442	106,782	11,307	16,554	0	16,554	5,028	11,148	150,819	2,689

* Includes Algoma University College, Le Collège Universitaire de Hearst, Huntington University, University of Sudbury, and Thorneloe University

TABLE H-6b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Laurentian University (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	38,256	182	38,438	0	552	0	552	0	0	38,990
(ii) Other Instruction & Research	928	0	928	0	10	0	10	472	0	1,410
(iii) Other Salaries & Wages	24,895	847	25,742	2,220	5,290	0	5,290	1,163	0	34,415
Total Salaries and Wages	64,079	1,029	65,108	2,220	5,852	0	5,852	1,635	0	74,815
2. Employee Benefits	13,017	105	13,122	409	820	0	820	234	0	14,585
Total Salaries and Benefits	77,096	1,134	78,230	2,629	6,672	0	6,672	1,869	0	89,400
3. Library Acquisitions	1,852	0	1,852	0	10	0	10	106	0	1,968
4. Equipment and Furniture Purchases	2,131	1	2,132	369	3,932	0	3,932	498	353	7,284
5. Equipment Rental and Maintenance	1,278	2	1,280	402	7	0	7	606	0	2,295
6. Printing and Duplicating	1,092	17	1,109	2	20	0	20	32	0	1,163
7. Materials and Supplies	1,911	13	1,924	623	1,054	0	1,054	246	0	3,847
8. Communications	692	4	696	30	46	0	46	2	0	774
9. Professional Fees	662	19	681	34	525	0	525	66	0	1,306
10. Costs of Goods Sold	0	0	0	3,490	0	0	0	0	0	3,490
11. Travel	2,057	50	2,107	54	905	0	905	314	0	3,380
12. Utilities	2,705	0	2,705	649	34	0	34	0	0	3,388
13. Renovations and Alterations	311	0	311	997	105	0	105	0	6,072	7,485
14. Externally Contracted Services	1,477	0	1,477	646	3	0	3	5	167	2,298
15. Scholarships, Bursaries, etc.	5,892	0	5,892	0	168	0	168	1,473	0	7,533
16. Debt Repayments	61	0	61	421	0	0	0	0	0	482
17. Interest	67	0	67	420	0	0	0	0	11	498
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	10,124	10,124
19. Other Operational Expenditures	2,616	207	2,823	369	604	0	604	826	0	4,622
20. Internal Cost Allocations	(2,426)	0	(2,426)	407	2,019	0	2,019	0	0	0
21. External Cost Recoveries	(1,349)	0	(1,349)	0	0	0	0	0	0	(1,349)
Total	98,125	1,447	99,572	11,542	16,104	0	16,104	6,043	16,727	149,988

* Includes Algoma University College; Le Collège Universitaire de Hearst; Huntington University; University of Sudbury; and Thorneloe University

TABLE H-7a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

McMaster University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	113,229	0	113,229	0	0	0	0	0	0	113,229	0
(ii) Non-Formula Grants	34,558	0	34,558	154	3,013	0	3,013	0	10,519	48,244	6,032
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	1,962	10,242	12,204	2,093
b) Other Ontario Government Grants and Contracts	0	0	0	0	33,927	9,248	43,175	0	10,000	53,175	0
Total Ontario Grants and Contracts	147,787	0	147,787	154	36,940	9,248	46,188	1,962	30,761	226,852	8,125
c) Federal	120	0	120	0	75,869	2,143	78,012	0	0	78,132	0
d) Municipal	0	0	0	0	0	0	0	0	5,000	5,000	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	14,217	0	14,217	0	0	14,217	0
2. Fees											
a) Tuition Fees	111,773	2,311	114,084	0	0	0	0	0	0	114,084	0
b) Miscellaneous Fees	539	0	539	0	0	0	0	0	0	539	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	240	0	240	0	42,286	157,296	199,582	21,135	4,121	225,078	33,270
5. Sales of Services and Products	0	0	0	59,639	0	0	0	0	0	59,639	0
6. Investment Income											
a) Endowment	143	0	143	0	0	0	0	15,772	0	15,915	0
b) Other Investment Income	13,856	0	13,856	0	503	5,277	5,780	5,719	740	26,095	0
7. Miscellaneous	61,628	0	61,628	0	0	1,200	1,200	0	240	63,068	0
Total	336,086	2,311	338,397	59,793	169,815	175,164	344,979	44,588	40,862	828,619	41,395

*Includes McMaster Divinity College

Note 1: In addition to the above revenue and expenses (Table 4), $4,133 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE H-7b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

McMaster University (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research: Entities Consolidated	Sponsored Research: Entities Not Consolidated	Sponsored Research: Subtotal	Trust	Capital	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	81,740	851	82,591	0	14,018	0	14,018	6,995	0	103,604
(ii) Other Instruction & Research	14,152	0	14,152	0	27,831	4,344	32,175	1,652	0	47,979
(iii) Other Salaries & Wages	94,750	1,210	95,960	13,197	41,959	12,571	54,530	6,247	0	169,934
Total Salaries and Wages	190,642	2,061	192,703	13,197	83,808	16,915	100,723	14,894	0	321,517
2. Employee Benefits	31,842	261	32,103	3,354	11,949	1,349	13,298	2,819	0	51,574
Total Salaries and Benefits	222,484	2,322	224,806	16,551	95,757	18,264	114,021	17,713	0	373,091
3. Library Acquisitions	6,755	23	6,778	0	10	0	10	387	0	7,175
4. Equipment and Furniture Purchases	9,382	82	9,464	1,690	2,140	2,203	4,343	488	0	15,985
5. Equipment Rental and Maintenance	7,081	39	7,120	610	1,344	155	1,499	305	0	9,534
6. Printing and Duplicating	1,384	36	1,420	335	391	1,233	1,624	128	0	3,507
7. Materials and Supplies	28,387	240	28,627	1,413	8,850	25,291	34,141	3,614	0	67,795
8. Communications	3,262	75	3,337	527	540	4,775	5,315	232	0	9,411
9. Professional Fees	2,135	15	2,150	4	2,244	925	3,169	0	0	5,323
10. Costs of Goods Sold	0	0	0	23,552	0	0	0	0	0	23,552
11. Travel	4,446	54	4,500	77	7,714	9,449	17,163	520	0	22,260
12. Utilities	21,785	0	21,785	2,335	0	56	56	39	0	24,215
13. Renovations and Alterations	1,350	24	1,374	7,420	2,389	637	3,026	55	17,309	29,184
14. Externally Contracted Services	7,302	0	7,302	1,672	59	282	341	155	0	9,470
15. Scholarships, Bursaries, etc.	21,592	0	21,592	0	5,524	328	5,852	8,054	0	35,498
16. Debt Repayments	0	0	0	0	0	0	0	0	1,660	1,660
17. Interest	3,856	0	3,856	4,273	2,591	0	2,591	0	0	10,720
18. Building, Land and Site Services	0	0	0	371	0	101	101	0	0	472
19. Other Operational Expenditures	20,721	3,306	24,027	1,361	14,364	111,465 [1]	125,829	4,347	0	155,564
20. Internal Cost Allocations	(14,097)	0	(14,097)	140	13,212	0	13,212	745	0	0
21. External Cost Recoveries	(15,835)	(49)	(15,884)	0	(537)	0	(537)	0	0	(16,421)
Total	331,990	6,167	338,157	62,331	156,592	175,164 [2]	331,756	36,782	18,969	787,995

*Includes McMaster Divinity College

[1] Per COU: "For Entities Not Consolidated, Sponsored Research revenues (Table 2, column 6, Total row) must equal expenses (Table 4, column 6, Total row. Revenues are reported on a cash basis. The difference between revenues and expenses are reported as an adjustment to expenses on Table 4 and is not a reconciling item on Table 14. The object of expense will be based upon institutional decisions." The adjustment made to expenses for McMaster's Entities Not Consolidated to adhere to this COU guideline was approximately $51 million.

[2] The majority of this amount relates to Patient Fees and Coordination costs associated with clinical trials.

TABLE H-8a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Nipissing University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	12,886	0	12,886	0	0	0	0	0	0	12,886	0
(ii) Non-Formula Grants	5,384	111	5,495	56	4	0	4	0	850	6,405	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	243
b) Other Ontario Government Grants and Contracts	0	0	0	0	634	0	634	0	0	634	0
Total Ontario Grants and Contracts	18,270	111	18,381	56	638	0	638	0	850	19,925	243
c) Federal	0	60	60	0	307	0	307	0	0	367	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	18,201	189	18,390	0	0	0	0	0	0	18,390	0
b) Miscellaneous Fees	3,093	23	3,116	0	0	0	0	0	0	3,116	0
3. Borrowings	0	0	0	0	0	0	0	0	7,879	7,879	0
4. Donations and Non-Government Grants and Contracts	0	25	25	0	0	0	0	192	0	217	196
5. Sales of Services and Products	0	0	0	3,565	0	0	0	0	0	3,565	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	205	0	205	11
b) Other Investment Income	235	0	235	0	0	0	0	0	0	235	0
7. Miscellaneous	1,213	0	1,213	0	455	0	455	0	0	1,668	0
Total	41,012	408	41,420	3,621	1,400	0	1,400	397	8,729	55,567	450

TABLE H-8b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Nipissing University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
					Sponsored Research			Trust	Capital	
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	14,182	149	14,331	0	7	0	7	0	0	14,338
(ii) Other Instruction & Research	0	0	0	0	0	0	0	0	0	0
(iii) Other Salaries & Wages	8,769	85	8,854	655	76	0	76	0	0	9,585
Total Salaries and Wages	22,951	234	23,185	655	83	0	83	0	0	23,923
2. Employee Benefits	3,834	25	3,859	102	6	0	6	0	0	3,967
Total Salaries and Benefits	26,785	259	27,044	757	89	0	89	0	0	27,890
3. Library Acquisitions	516	0	516	0	0	0	0	0	0	516
4. Equipment and Furniture Purchases	518	0	518	38	818	0	818	0	0	1,374
5. Equipment Rental and Maintenance	0	0	0	0	0	0	0	0	0	0
6. Printing and Duplicating	791	8	799	24	13	0	13	0	0	836
7. Materials and Supplies	4,501	29	4,530	326	96	0	96	140	0	5,092
8. Communications	857	0	857	70	0	0	0	0	0	927
9. Professional Fees	199	0	199	0	0	0	0	0	0	199
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11. Travel	1,232	27	1,259	27	87	0	87	0	0	1,373
12. Utilities	0	0	0	352	0	0	0	0	0	352
13. Renovations and Alterations	1,067	0	1,067	0	0	0	0	0	0	1,067
14. Externally Contracted Services	2,175	0	2,175	0	0	0	0	0	0	2,175
15. Scholarships, Bursaries, etc.	1,286	0	1,286	0	0	0	0	836	0	2,122
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0
17. Interest	0	0	0	1,471	0	0	0	0	0	1,471
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	7,879	7,879
19. Other Operational Expenditures	502	0	502	0	0	0	0	0	0	502
20. Internal Cost Allocations	(41)	0	(41)	0	41	0	41	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	40,388	323	40,711	3,065	1,144	0	1,144	976	7,879	53,775

TABLE H-9a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2005

REVENUE

(in thousands of dollars)

Ontario College of Art & Design

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	12,212	0	12,212	0	0	0	0	0	0	12,212	0
(ii) Non-Formula Grants	2,683	0	2,683	0	0	0	0	0	1,408	4,091	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	111
b) Other Ontario Government Grants and Contracts	0	0	0	0	0	0	0	0	0	0	0
Total Ontario Grants and Contracts	14,895	0	14,895	0	0	0	0	0	1,408	16,303	111
c) Federal	0	0	0	0	0	0	0	0	0	0	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	13,718	0	13,718	0	0	0	0	0	0	13,718	0
b) Miscellaneous Fees	1,387	0	1,387	0	0	0	0	0	0	1,387	0
3. Borrowings	0	0	0	0	0	0	0	0	3,700	3,700	0
4. Donations and Non-Government Grants and Contracts	720	0	720	0	0	0	0	261	0	981	2
5. Sales of Services and Products	0	0	0	54	0	0	0	0	0	54	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	36
b) Other Investment Income	229	0	229	0	0	0	0	0	0	229	0
7. Miscellaneous	612	0	612	0	0	0	0	0	0	612	0
Total	31,561	0	31,561	54	0	0	0	261	5,108	36,984	149

TABLE H-9b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MAY 31, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Ontario College of Art & Design

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	10,408	0	10,408	0	0	0	0	0	0	10,408
(ii) Other Instruction & Research	1,063	0	1,063	0	0	0	0	0	0	1,063
(iii) Other Salaries & Wages	6,901	0	6,901	0	0	0	0	0	0	6,901
Total Salaries and Wages	18,372	0	18,372	0	0	0	0	0	0	18,372
2. Employee Benefits	2,674	0	2,674	0	0	0	0	0	0	2,674
Total Salaries and Benefits	21,046	0	21,046	0	0	0	0	0	0	21,046
3. Library Acquisitions	309	0	309	0	0	0	0	0	0	309
4. Equipment and Furniture Purchases	32	0	32	0	0	0	0	0	2,133	2,165
5. Equipment Rental and Maintenance	389	0	389	0	0	0	0	0	0	389
6. Printing and Duplicating	293	0	293	0	0	0	0	0	0	293
7. Materials and Supplies	2,296	0	2,296	0	0	0	0	0	0	2,296
8. Communications	187	0	187	0	0	0	0	0	0	187
9. Professional Fees	288	0	288	0	0	0	0	0	0	288
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11. Travel	145	0	145	0	0	0	0	0	0	145
12. Utilities	652	0	652	0	0	0	0	0	0	652
13. Renovations and Alterations	0	0	0	0	0	0	0	0	0	0
14. Externally Contracted Services	1,939	0	1,939	42	0	0	0	0	0	1,981
15. Scholarships, Bursaries, etc.	1,095	0	1,095	0	0	0	0	261	0	1,356
16. Debt Repayments	0	0	0	0	0	0	0	0	81	81
17. Interest	598	0	598	0	0	0	0	0	0	598
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	6,057	6,057
19. Other Operational Expenditures	848	0	848	0	0	0	0	0	0	848
20. Internal Cost Allocations	0	0	0	0	0	0	0	0	0	0
21. External Cost Recoveries	0	0	0	0	0	0	0	0	0	0
Total	30,117	0	30,117	42	0	0	0	261	8,271	38,691

TABLE H-10a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2005

REVENUE

(in thousands of dollars)

University of Ontario Institute of Technology

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	7,058	0	7,058	0	0	0	0	0	0	7,058	0
(ii) Non-Formula Grants	12,308	0	12,308	0	25	0	25	0	800	13,133	0
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	0	0	0	583
b) Other Ontario Government Grants and Contracts	0	0	0	0	58	0	58	0	0	58	0
Total Ontario Grants and Contracts	19,366	0	19,366	0	83	0	83	0	800	20,249	583
c) Federal	0	0	0	0	797	0	797	0	0	797	0
d) Municipal	0	0	0	0	0	0	0	0	0	0	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	7,150	0	7,150	0	0	0	0	0	0	7,150	0
b) Miscellaneous Fees	4,248	0	4,248	0	0	0	0	0	0	4,248	0
3. Borrowings	0	0	0	0	0	0	0	0	220,000	220,000	0
4. Donations and Non-Government Grants and Contracts	0	999	999	0	0	0	0	0	7,000	7,999	999
5. Sales of Services and Products	0	0	0	0	0	0	0	0	0	0	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	68
b) Other Investment Income	0	0	0	0	0	0	0	0	0	0	0
7. Miscellaneous	0	0	0	0	0	0	0	0	0	0	0
Total	30,764	999	31,763	0	880	0	880	0	227,800	260,443	1,650

TABLE H-10b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED MARCH 31, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Ontario Institute of Technology

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic Ranks	4,889	0	4,889	0	42	0	42	0	0	4,931
(ii) Other Instruction & Research	1,236	0	1,236	0	45	0	45	0	0	1,281
(iii) Other Salaries & Wages	10,544	0	10,544	0	152	0	152	0	0	10,696
Total Salaries and Wages	16,669	0	16,669	0	239	0	239	0	0	16,908
2. Employee Benefits	2,862	0	2,862	0	18	0	18	0	0	2,880
Total Salaries and Benefits	19,531	0	19,531	0	257	0	257	0	0	19,788
3. Library Acquisitions	671	0	671	0	0	0	0	0	0	671
4. Equipment and Furniture Purchases	278	0	278	0	36	0	36	0	10,525	10,839
5. Equipment Rental and Maintenance	3,019	0	3,019	0	0	0	0	0	1	3,020
6. Printing and Duplicating	8	0	8	0	0	0	0	0	0	8
7. Materials and Supplies	1,569	0	1,569	0	671	0	671	0	7	2,247
8. Communications	134	0	134	0	0	0	0	0	0	134
9. Professional Fees	564	0	564	0	0	0	0	0	4,853	5,417
10. Costs of Goods Sold	0	0	0	0	0	0	0	0	0	0
11. Travel	842	0	842	0	38	0	38	0	0	880
12. Utilities	766	0	766	0	0	0	0	0	0	766
13. Renovations and Alterations	0	0	0	0	14	0	14	0	151	165
14. Externally Contracted Services	1,183	0	1,183	0	0	0	0	0	1,186	2,369
15. Scholarships, Bursaries, etc.	921	0	921	0	0	0	0	0	0	921
16. Debt Repayments	0	0	0	0	0	0	0	0	0	0
17. Interest	8,500	0	8,500	0	0	0	0	0	0	8,500
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	66,556	66,556
19. Other Operational Expenditures	1,577	0	1,577	0	0	0	0	0	2,644	4,221
20. Internal Cost Allocations	(26)	0	(26)	0	26	0	26	0	0	0
21. External Cost Recoveries	202	0	202	0	0	0	0	0	0	202
Total	39,739	0	39,739	0	1,042	0	1,042	0	85,923	126,704

TABLE H-11a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

University of Ottawa (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	143,144	0	143,144	0	0	0	0	0	0	143,144	0
(ii) Non-Formula Grants	60,293	0	60,293	0	2,854	0	2,854	0	19,573	82,720	9,013
(iii) Other MTCU Grants and Contracts	490	0	490	0	0	0	0	2,598	0	3,088	876
b) Other Ontario Government Grants and Contracts	1,478	0	1,478	0	28,030	13,891	41,921	6,700	0	50,099	0
Total Ontario Grants and Contracts	205,405	0	205,405	0	30,884	13,891	44,775	9,298	19,573	279,051	9,889
c) Federal	3,770	0	3,770	16	74,047	27,449	101,496	481	125	105,888	0
d) Municipal	0	0	0	0	121	80	201	30	0	231	0
e) Other Provinces	475	0	475	0	1,013	2,622	3,635	0	0	4,110	0
f) Foreign	0	0	0	0	0	3,230	3,230	0	0	3,230	0
2. Fees											
a) Tuition Fees	147,637	4,718	152,355	0	0	0	0	0	0	152,355	0
b) Miscellaneous Fees	11,007	0	11,007	14,872	0	0	0	0	0	25,879	0
3. Borrowings	0	0	0	0	0	0	0	0	13,000	13,000	0
4. Donations and Non-Government Grants and Contracts	5,208	0	5,208	52	25,606	53,267	78,873	5,081	599	89,813	3,744
5. Sales of Services and Products	0	0	0	4,572	0	0	0	0	0	4,572	0
6. Investment Income											
a) Endowment	0	0	0	0	1,289	0	1,289	1,843	0	3,132	2,249
b) Other Investment Income	11,163	0	11,163	(1,604)	108	4,290	4,398	3,797	729	18,483	0
7. Miscellaneous	5,080	13	5,093	6,895	285	188	473	1,896	273	14,630	0
Total	389,745	4,731	394,476	24,803	133,353	105,017	238,370	22,426	34,299	714,374	15,882

*Includes Université Saint-Paul

Note 1: In addition to the above revenue and expenses (Table 4), $3,430 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE H-11b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Ottawa (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	96,577	31	96,608	0	7,755	0	7,755	1,803	0	106,166
(ii) Other Instruction & Research	25,592	746	26,338	0	15,120	36,976	52,096	3,401	0	81,835
(iii) Other Salaries & Wages	95,854	530	96,384	4,771	19,029	10,301	29,330	6,548	0	137,033
Total Salaries and Wages	218,023	1,307	219,330	4,771	41,904	47,277	89,181	11,752	0	325,034
2. Employee Benefits	42,173	164	42,337	723	3,699	7,937	11,636	1,446	0	56,142
Total Salaries and Benefits	260,196	1,471	261,667	5,494	45,603	55,214	100,817	13,198	0	381,176
3. Library Acquisitions	8,777	9	8,786	0	779	0	779	1,319	0	10,884
4. Equipment and Furniture Purchases	10,474	12	10,486	437	18,279	4,822	23,101	797	9,197	44,018
5. Equipment Rental and Maintenance	6,436	18	6,454	840	812	1,459	2,271	176	0	9,741
6. Printing and Duplicating	2,466	74	2,540	133	429	281	710	153	0	3,536
7. Materials and Supplies	5,840	19	5,859	378	10,138	19,838	29,976	2,895	0	39,108
8. Communications	2,219	6	2,225	65	254	249	503	61	0	2,854
9. Professional Fees	3,510	228	3,738	33	28	5,376	5,404	398	0	9,573
10. Costs of Goods Sold	0	0	0	20	0	0	0	0	0	20
11. Travel	4,453	57	4,510	159	5,787	2,496	8,283	1,057	0	14,009
12. Utilities	8,485	0	8,485	2,364	0	1,018	1,018	0	0	11,867
13. Renovations and Alterations	1,066	122	1,188	1,162	178	667	845	195	8,677	12,067
14. Externally Contracted Services	6,363	1	6,364	3,283	202	2,401	2,603	28	0	12,278
15. Scholarships, Bursaries, etc.	23,474	0	23,474	0	7,147	89	7,236	2,993	0	33,703
16. Debt Repayments	503	0	503	2,114	0	0	0	0	0	2,617
17. Interest	10,425	9	10,434	3,809	3	10	13	0	0	14,256
18. Building, Land and Site Services	0	0	0	0	0	1,775	1,775	0	35,620	37,395
19. Other Operational Expenditures	12,007	66	12,073	2,628	34,711	815	35,526	3,428	0	53,655
20. Internal Cost Allocations	(10,280)	0	(10,280)	742	9,538	0	9,538	0	0	0
21. External Cost Recoveries	(4,639)	0	(4,639)	0	0	8,507	8,507	(2,520)	0	1,348
Total	351,775	2,092	353,867	23,661	133,888	105,017	238,905	24,178	53,494	694,105

*Includes Université Saint-Paul

TABLE H-12a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Queen's University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts											
a) Ontario MTCU											
(i) Basic Formula Grant	117,323	0	117,323	0	0	0	0	0	0	117,323	0
(ii) Non-Formula Grants	20,436	0	20,436	61	2,296	0	2,296	13	10,938	33,744	6,124
(iii) Other MTCU Grants and Contracts	25	0	25	0	0	0	0	5,531	0	5,556	3,391
b) Other Ontario Government Grants and Contracts	69,423	0	69,423	0	16,821	0	16,821	403	0	86,647	0
Total Ontario Grants and Contracts	207,207	0	207,207	61	19,117	0	19,117	5,947	10,938	243,270	9,515
c) Federal	0	0	0	0	73,981	156	74,137	470	8	74,615	0
d) Municipal	0	0	0	0	0	0	0	24	0	24	0
e) Other Provinces	0	0	0	0	36	0	36	6	0	42	0
f) Foreign	0	0	0	0	3,224	0	3,224	70	0	3,294	0
2. Fees											
a) Tuition Fees	114,323	14,171	128,494	0	0	0	0	0	0	128,494	0
b) Miscellaneous Fees	9,706	0	9,706	36,616	0	0	0	0	0	46,322	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	9,769	0	9,769	123	48,581	7,105	55,686	19,561	5,814	90,953	11,604
5. Sales of Services and Products	0	0	0	20,251	0	0	0	0	0	20,251	0
6. Investment Income											
a) Endowment	4,613	0	4,613	0	1,928	0	1,928	14,036	0	20,577	22,863
b) Other Investment Income	9,576	0	9,576	(6)	832	0	832	439	150	10,991	0
7. Miscellaneous	3,176	64	3,240	969	552	0	552	6,295	82	11,138	0
Total	358,370	14,235	372,605	58,014	148,251	7,261	155,512	46,848	16,992	649,971	43,982

*Includes Queen's Theological College

Note 1: In addition to the above revenue and expenses (Table 4), $3,932 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE H-12b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Queen's University (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic Ranks	102,236	892	103,128	0	8,276	0	8,276	1,500	0	112,904
(ii) Other Instruction & Research	8,424	258	8,682	0	41,007	3,671	44,678	2,967	0	56,327
(iii) Other Salaries & Wages	117,565	1,368	118,933	10,870	4,825	144	4,969	6,656	0	141,428
Total Salaries and Wages	228,225	2,518	230,743	10,870	54,108	3,815	57,923	11,123	0	310,659
2. Employee Benefits	32,359	374	32,733	1,531	6,623	435	7,058	1,643	0	42,965
Total Salaries and Benefits	260,584	2,892	263,476	12,401	60,731	4,250	64,981	12,766	0	353,624
3. Library Acquisitions	8,742	4	8,746	0	192	0	192	491	0	9,429
4. Equipment and Furniture Purchases	9,187	83	9,270	727	22,881	365	23,246	14,161	1,351	48,755
5. Equipment Rental and Maintenance	3,026	30	3,056	646	988	14	1,002	101	0	4,805
6. Printing and Duplicating	2,088	18	2,106	142	98	0	98	298	0	2,644
7. Materials and Supplies	18,706	5,051	23,757	4,102	21,322	1,818	23,140	3,573	0	54,572
8. Communications	3,942	134	4,076	896	108	6	114	213	0	5,299
9. Professional Fees	4,007	1,632	5,639	206	918	47	965	4,020	39	10,869
10. Costs of Goods Sold	0	0	0	3,380	0	0	0	0	0	3,380
11. Travel	4,634	163	4,797	583	7,889	363	8,252	1,839	0	15,471
12. Utilities	12,557	0	12,557	4,058	1	0	1	162	0	16,778
13. Renovations and Alterations	3,298	1	3,299	1,482	6,777	311	7,088	297	2,508	14,674
14. Externally Contracted Services	1,829	0	1,829	15,721	5,030	87	5,117	191	0	22,858
15. Scholarships, Bursaries, etc.	23,269	4	23,273	0	5,050	0	5,050	11,022	0	39,345
16. Debt Repayments	149	0	149	2,728	0	0	0	0	(2,557)	320
17. Interest	905	0	905	6,068	0	0	0	0	(1,713)	5,260
18. Building, Land and Site Services	1,219	0	1,219	243	5,891	0	5,891	0	8,216	15,569
19. Other Operational Expenditures	8,191	1,773	9,964	2,004	1,663	0	1,663	1,149	0	14,780
20. Internal Cost Allocations	(17,114)	390	(16,724)	1,659	17,090	0	17,090	(2,025)	0	0
21. External Cost Recoveries	(3,910)	(42)	(3,952)	0	(77)	0	(77)	(1,476)	(53)	(5,558)
Total	345,309	12,133	357,442	57,046	156,552	7,261	163,813	46,782	7,791	632,874

*Includes Queen's Theological College

TABLE H-13a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Ryerson University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	96,797	0	96,797	0	0	0	0	0	0	96,797	0
(ii) Non-Formula Grants	21,713	0	21,713	221	213	0	213	0	15,136	37,283	3,109
(iii) Other MTCU Grants and Contracts	753	0	753	0	0	0	0	0	0	753	1,046
b) Other Ontario Government Grants and Contracts	472	0	472	13	1,373	0	1,373	0	0	1,858	0
Total Ontario Grants and Contracts	119,735	0	119,735	234	1,586	0	1,586	0	15,136	136,691	4,155
c) Federal	413	0	413	0	7,401	0	7,401	0	0	7,814	0
d) Municipal	256	0	256	194	15	0	15	0	0	465	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	110,386	3,645	114,031	0	0	0	0	0	0	114,031	0
b) Miscellaneous Fees	6,936	179	7,115	6,197	0	0	0	0	0	13,312	0
3. Borrowings	0	0	0	0	0	0	0	0	46,667	46,667	0
4. Donations and Non-Government Grants and Contracts	695	539	1,234	0	1,291	0	1,291	4,908	4,048	11,481	1,415
5. Sales of Services and Products	0	0	0	15,675	0	0	0	0	0	15,675	0
6. Investment Income											
a) Endowment	0	0	0	0	425	0	425	897	0	1,322	777
b) Other Investment Income	4,059	0	4,059	0	0	0	0	133	169	4,361	0
7. Miscellaneous	7,560	11	7,571	713	53	0	53	853	794	9,984	0
Total	250,040	4,374	254,414	23,013	10,771	0	10,771	6,791	66,814	361,803	6,347

TABLE H-13b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Ryerson University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	54,029	0	54,029	0	433	0	433	372	0	54,834
(ii) Other Instruction & Research	21,153	1,865	23,018	0	2,277	0	2,277	168	0	25,463
(iii) Other Salaries & Wages	60,777	548	61,325	4,684	1,623	0	1,623	464	0	68,096
Total Salaries and Wages	135,959	2,413	138,372	4,684	4,333	0	4,333	1,004	0	148,393
2. Employee Benefits	26,440	242	26,682	878	314	0	314	154	0	28,028
Total Salaries and Benefits	162,399	2,655	165,054	5,562	4,647	0	4,647	1,158	0	176,421
3. Library Acquisitions	3,336	0	3,336	0	15	0	15	18	0	3,369
4. Equipment and Furniture Purchases	10,818	8	10,826	426	1,426	0	1,426	378	4,061	17,117
5. Equipment Rental and Maintenance	2,326	13	2,339	1,161	21	0	21	6	0	3,527
6. Printing and Duplicating	2,092	30	2,122	16	57	0	57	37	0	2,232
7. Materials and Supplies	5,994	58	6,052	2,786	979	0	979	51	732	10,600
8. Communications	968	6	974	612	12	0	12	7	1	1,606
9. Professional Fees	5,845	81	5,926	145	288	0	288	150	253	6,762
10. Costs of Goods Sold	0	0	0	9,086	0	0	0	0	0	9,086
11. Travel	2,836	37	2,873	26	693	0	693	75	32	3,699
12. Utilities	6,958	0	6,958	896	0	0	0	0	0	7,854
13. Renovations and Alterations	4,001	0	4,001	227	0	0	0	1,313	8,394	13,935
14. Externally Contracted Services	4,826	1	4,827	740	0	0	0	6	1,602	7,175
15. Scholarships, Bursaries, etc.	10,689	0	10,689	0	0	0	0	1,474	0	12,163
16. Debt Repayments	0	0	0	500	0	0	0	0	0	500
17. Interest	3,354	0	3,354	3,336	0	0	0	0	0	6,690
18. Building, Land and Site Services	288	0	288	12	0	0	0	24	46,713	47,037
19. Other Operational Expenditures	4,839	20	4,859	316	46	0	46	106	0	5,327
20. Internal Cost Allocations	3,934	106	4,040	(3,166)	1,924	0	1,924	(420)	(2,378)	0
21. External Cost Recoveries	(2,165)	(38)	(2,203)	0	(1)	0	(1)	0	0	(2,204)
Total	233,338	2,977	236,315	22,681	10,107	0	10,107	4,383	59,410	332,896

TABLE H-14a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

University of Toronto (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	385,544	0	385,544	0	0	0	0	0	0	385,544	0
(ii) Non-Formula Grants	103,902	0	103,902	512	10,715	0	10,715	930	31,526	147,585	27,220
(iii) Other MTCU Grants and Contracts	1,614	0	1,614	0	810	0	810	0	115	2,539	11,731
b) Other Ontario Government Grants and Contracts	29,219	0	29,219	0	61,474	71,754	133,228	362	113	162,922	275
Total Ontario Grants and Contracts	520,279	0	520,279	512	72,999	71,754	144,753	1,292	31,754	698,590	39,226
c) Federal	0	0	0	0	220,268	129,682	349,950	362	153	350,465	0
d) Municipal	0	0	0	0	280	195	475	0	1,400	1,875	0
e) Other Provinces	0	0	0	0	131	82	213	0	0	213	0
f) Foreign	0	0	0	0	7,243	16,374	23,617	52	0	23,669	0
2. Fees											
a) Tuition Fees	376,272	22,409	398,681	0	0	0	0	0	0	398,681	0
b) Miscellaneous Fees	118,706	0	118,706	51,553	0	0	0	0	1,149	171,408	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	23,590	36	23,626	1,257	60,593	124,095	184,688	30,711	10,379	250,661	41,673
5. Sales of Services and Products	0	0	0	98,303	0	0	0	0	0	98,303	0
6. Investment Income											
a) Endowment	12,089	0	12,089	0	4,360	0	4,360	38,091	0	54,540	49,357
b) Other Investment Income	12,925	0	12,925	520	498	0	498	13,738	602	28,283	0
7. Miscellaneous	16,649	16	16,665	1,996	88	0	88	803	1,012	20,564	15
Total	1,080,510	22,461	1,102,971	154,141	366,460	342,182	708,642	85,049	46,449	2,097,252	130,271

*Includes Knox College; Regis College; St. Augustine's Seminary; University of St. Michael's College; University of Trinity College; Victoria University; and Wycliffe College

Note 1: In addition to the above revenue and expenses (Table 4), $13,785 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE H-14b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Toronto (on a Consolidated Basis) *

Fund / Object of Expense	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	255,764	5,657	261,421	0	21,129	24,700	45,829	5,900	0	313,150
(ii) Other Instruction & Research	57,759	4,299	62,058	0	89,259	104,276	193,535	2,277	0	257,870
(iii) Other Salaries & Wages	269,788	9,708	279,496	23,039	36,097	42,171	78,268	3,340	0	384,143
Total Salaries and Wages	583,311	19,664	602,975	23,039	146,485	171,147	317,632	11,517	0	955,163
2. Employee Benefits	139,874	4,312	144,186	5,725	12,304	14,382	26,686	1,330	0	177,927
Total Salaries and Benefits	723,185	23,976	747,161	28,764	158,789	185,529	344,318	12,847	0	1,133,090
3. Library Acquisitions	36,428	5	36,433	0	132	0	132	346	0	36,911
4. Equipment and Furniture Purchases	21,754	190	21,944	651	37,274	43,557	80,831	2,414	2,327	108,167
5. Equipment Rental and Maintenance	12,316	340	12,656	5,574	1,299	1,519	2,818	345	0	21,393
6. Printing and Duplicating	9,572	1,054	10,626	75	2,059	2,388	4,447	699	0	15,847
7. Materials and Supplies	42,572	7,056	49,628	3,520	58,534	68,316	126,850	7,275	0	187,273
8. Communications	9,112	454	9,566	398	1,038	1,213	2,251	172	0	12,387
9. Professional Fees	10,108	256	10,364	587	2,252	2,623	4,875	532	30	16,388
10. Costs of Goods Sold	0	0	0	59,215	0	0	0	0	0	59,215
11. Travel	13,737	1,431	15,168	138	15,988	18,403	34,391	1,700	0	51,397
12. Utilities	38,639	1	38,640	7,882	0	0	0	0	0	46,522
13. Renovations and Alterations	7,505	0	7,505	2,840	763	892	1,655	356	7,497	19,853
14. Externally Contracted Services	8,967	693	9,660	15,216	13,919	16,272	30,191	1,620	18	56,705
15. Scholarships, Bursaries, etc.	87,143	914	88,057	0	0	0	0	27,271	0	115,328
16. Debt Repayments	1,494	27	1,521	5,155	0	0	0	0	0	6,676
17. Interest	10,052	0	10,052	19,468	0	0	0	0	0	29,520
18. Building, Land and Site Services	5,820	0	5,820	0	31,578	0	31,578	1,177	169,633	208,208
19. Other Operational Expenditures	22,119	2,133	24,252	2,593	1,305	1,470	2,775	2,476	23	32,119
20. Internal Cost Allocations	(45,513)	50	(45,463)	2,423	43,040	0	43,040	0	0	0
21. External Cost Recoveries	(18,982)	(2,290)	(21,272)	0	0	0	0	0	0	(21,272)
Total	996,028	36,290	1,032,318	154,499	367,970	342,182	710,152	59,230	179,528	2,135,727

*Includes Knox College; Regis College; St. Augustine's Seminary; University of St. Michael's College; University of Trinity College; Victoria University; and Wycliffe College

TABLE H-15a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Trent University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	25,842	0	25,842	0	0	0	0	0	0	25,842	0
(ii) Non-Formula Grants	11,618	1	11,619	7	192	0	192	3	2,628	14,449	733
(iii) Other MTCU Grants and Contracts	253	5	258	0	0	0	0	254	0	512	556
b) Other Ontario Government Grants and Contracts	50	0	50	0	1,534	0	1,534	0	116	1,700	0
Total Ontario Grants and Contracts	37,763	6	37,769	7	1,726	0	1,726	257	2,744	42,503	1,289
c) Federal	58	16	74	1	6,534	0	6,534	29	440	7,078	0
d) Municipal	0	0	0	0	41	0	41	0	0	41	0
e) Other Provinces	0	0	0	0	28	0	28	0	0	28	0
f) Foreign	0	0	0	0	103	0	103	0	0	103	0
2. Fees											
a) Tuition Fees	33,782	820	34,602	0	0	0	0	0	0	34,602	0
b) Miscellaneous Fees	5,312	0	5,312	9,993	0	0	0	0	0	15,305	0
3. Borrowings	0	0	0	0	0	0	0	0	398	398	0
4. Donations and Non-Government Grants and Contracts	507	0	507	0	1,526	0	1,526	324	809	3,166	973
5. Sales of Services and Products	0	0	0	1,578	0	0	0	0	0	1,578	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	917	0	917	42
b) Other Investment Income	759	0	759	(194)	0	0	0	23	3	591	0
7. Miscellaneous	347	0	347	477	0	0	0	41	0	865	6
Total	78,528	842	79,370	11,862	9,958	0	9,958	1,591	4,394	107,175	2,310

TABLE H-15b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Trent University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	27,429	0	27,429	0	794	0	794	0	0	28,223
(ii) Other Instruction & Research	2,438	355	2,793	0	3,538	0	3,538	9	0	6,340
(iii) Other Salaries & Wages	17,321	173	17,494	2,204	41	0	41	205	0	19,944
Total Salaries and Wages	47,188	528	47,716	2,204	4,373	0	4,373	214	0	54,507
2. Employee Benefits	9,405	87	9,492	485	428	0	428	20	0	10,425
Total Salaries and Benefits	56,593	615	57,208	2,689	4,801	0	4,801	234	0	64,932
3. Library Acquisitions	1,074	0	1,074	0	0	0	0	30	0	1,104
4. Equipment and Furniture Purchases	2,163	1	2,164	150	1,223	0	1,223	34	1,729	5,300
5. Equipment Rental and Maintenance	623	0	623	186	151	0	151	4	0	964
6. Printing and Duplicating	34	9	43	27	22	0	22	14	0	106
7. Materials and Supplies	1,276	42	1,318	262	961	0	961	91	0	2,632
8. Communications	410	12	422	13	33	0	33	14	0	482
9. Professional Fees	584	6	590	1	34	0	34	27	0	652
10. Costs of Goods Sold	0	0	0	60	0	0	0	0	0	60
11. Travel	924	32	956	26	891	0	891	66	0	1,939
12. Utilities	1,443	0	1,443	852	0	0	0	7	0	2,302
13. Renovations and Alterations	1,046	0	1,046	343	284	0	284	20	397	2,090
14. Externally Contracted Services	2,561	106	2,667	3,543	217	0	217	65	0	6,492
15. Scholarships, Bursaries, etc.	6,379	0	6,379	0	479	0	479	852	0	7,710
16. Debt Repayments	0	0	0	264	0	0	0	0	110	374
17. Interest	3	0	3	970	0	0	0	0	82	1,055
18. Building, Land and Site Services	12	0	12	0	0	0	0	0	8,178	8,190
19. Other Operational Expenditures	2,728	57	2,785	388	106	0	106	67	0	3,346
20. Internal Cost Allocations	(2,371)	39	(2,332)	1,123	1,211	0	1,211	(2)	0	0
21. External Cost Recoveries	(1,321)	(3)	(1,324)	0	(35)	0	(35)	(166)	(161)	(1,686)
Total	74,161	916	75,077	10,897	10,378	0	10,378	1,357	10,335	108,044

TABLE H-16a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

University of Waterloo (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	129,277	0	129,277	0	0	0	0	0	0	129,277	0
(ii) Non-Formula Grants	26,341	0	26,341	0	1,708	0	1,708	350	11,764	40,163	5,307
(iii) Other MTCU Grants and Contracts	0	0	0	0	280	0	280	5,912	0	6,192	1,246
b) Other Ontario Government Grants and Contracts	23	0	23	0	21,770	0	21,770	18	0	21,811	0
Total Ontario Grants and Contracts	155,641	0	155,641	0	23,758	0	23,758	6,280	11,764	197,443	6,553
c) Federal	78	0	78	0	67,639	0	67,639	0	1,002	68,719	0
d) Municipal	16	0	16	0	416	250	666	0	0	682	0
e) Other Provinces	0	0	0	0	71	0	71	0	0	71	0
f) Foreign	0	0	0	0	353	0	353	0	0	353	0
2. Fees											
a) Tuition Fees	134,163	588	134,751	0	0	0	0	0	0	134,751	0
b) Miscellaneous Fees	14,109	0	14,109	27,696	0	0	0	0	1,845	43,650	0
3. Borrowings	0	0	0	0	0	0	0	0	55	55	0
4. Donations and Non-Government Grants and Contracts	1,226	0	1,226	286	22,039	0	22,039	7,038	31,958	62,547	18,716
5. Sales of Services and Products	0	0	0	39,348	0	0	0	0	0	39,348	0
6. Investment Income											
a) Endowment	40	0	40	0	0	0	0	3,745	0	3,785	2,967
b) Other Investment Income	6,106	0	6,106	14	100	0	100	1,060	35	7,315	0
7. Miscellaneous	5,993	0	5,993	1,134	2,672	0	2,672	48	0	9,847	0
Total	317,372	588	317,960	68,478	117,048	250	117,298	18,171	46,659	568,566	28,236

* Includes Conrad Grebel University College; Renison College; St. Jerome's University; and St. Paul's United College

TABLE H-16b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Waterloo (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	86,734	0	86,734	0	7,976	0	7,976	553	0	95,263
(ii) Other Instruction & Research	17,248	28	17,276	0	23,517	222	23,739	323	0	41,338
(iii) Other Salaries & Wages	94,296	127	94,423	17,669	12,194	0	12,194	620	0	124,906
Total Salaries and Wages	198,278	155	198,433	17,669	43,687	222	43,909	1,496	0	261,507
2. Employee Benefits	34,889	21	34,910	3,361	5,370	21	5,391	187	0	43,849
Total Salaries and Benefits	233,167	176	233,343	21,030	49,057	243	49,300	1,683	0	305,356
3. Library Acquisitions	7,380	0	7,380	0	0	0	0	67	0	7,447
4. Equipment and Furniture Purchases	11,438	11	11,449	2,421	14,701	0	14,701	1,692	1,955	32,218
5. Equipment Rental and Maintenance	3,441	2	3,443	2,468	1,080	0	1,080	16	0	7,007
6. Printing and Duplicating	3,155	44	3,199	1,103	425	0	425	68	0	4,795
7. Materials and Supplies	6,818	18	6,836	647	6,659	7	6,666	285	0	14,434
8. Communications	632	0	632	155	206	0	206	9	0	1,002
9. Professional Fees	2,417	113	2,530	196	1,218	0	1,218	110	1,791	5,845
10. Costs of Goods Sold	0	0	0	19,967	0	0	0	0	0	19,967
11. Travel	5,554	9	5,563	386	6,122	0	6,122	299	0	12,370
12. Utilities	10,615	0	10,615	401	0	0	0	0	0	11,016
13. Renovations and Alterations	3,447	0	3,447	2,559	320	0	320	519	9,879	16,724
14. Externally Contracted Services	1,044	0	1,044	1,577	0	0	0	17	0	2,638
15. Scholarships, Bursaries, etc.	18,783	0	18,783	0	5,761	0	5,761	9,634	0	34,178
16. Debt Repayments	99	0	99	1,172	0	0	0	0	375	1,646
17. Interest	371	0	371	2,542	0	0	0	0	818	3,731
18. Building, Land and Site Services	83	0	83	9	1,089	0	1,089	0	20,356	21,537
19. Other Operational Expenditures	9,616	195	9,811	1,690	11,721	0	11,721	1,139	305	24,666
20. Internal Cost Allocations	(21,383)	0	(21,383)	7,481	13,902	0	13,902	0	0	0
21. External Cost Recoveries	(8,391)	(3)	(8,394)	0	0	0	0	0	0	(8,394)
Total	288,286	565	288,851	65,804	112,261	250	112,511	15,538	35,479	518,183

* Includes Conrad Grebel University College; Renison College; St. Jerome's University; and St. Paul's United College

TABLE H-17a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

University of Western Ontario (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	159,820	0	159,820	0	0	0	0	0	0	159,820	0
(ii) Non-Formula Grants	40,797	143	40,940	80	2,986	0	2,986	0	16,354	60,360	9,425
(iii) Other MTCU Grants and Contracts	5,571	7	5,578	0	0	0	0	2,563	13,495	21,636	3,319
b) Other Ontario Government Grants and Contracts	3,994	895	4,889	35	8,266	17,670	25,936	237	0	31,097	0
Total Ontario Grants and Contracts	210,182	1,045	211,227	115	11,252	17,670	28,922	2,800	29,849	272,913	12,744
c) Federal	915	231	1,146	10	65,968	11,054	77,022	498	0	78,676	0
d) Municipal	12	53	65	33	0	5	5	1,002	26	1,131	0
e) Other Provinces	13	0	13	0	0	0	0	0	0	13	0
f) Foreign	865	0	865	0	146	12,665	12,811	0	0	13,676	0
2. Fees											
a) Tuition Fees	198,456	9,812	208,268	0	0	0	0	0	0	208,268	0
b) Miscellaneous Fees	13,794	1,298	15,092	6,316	0	0	0	0	0	21,408	0
3. Borrowings	0	0	0	0	0	0	0	0	14,970	14,970	0
4. Donations and Non-Government Grants and Contracts	16,441	1,796	18,237	244	25,228	35,742	60,970	32,041	1,699	113,191	7,834
5. Sales of Services and Products	0	0	0	89,730	0	0	0	0	0	89,730	0
6. Investment Income											
a) Endowment	664	0	664	0	0	0	0	18,979	0	19,643	3,590
b) Other Investment Income	819	36	855	805	130	0	130	492	426	2,708	0
7. Miscellaneous	1,933	0	1,933	54	23	0	23	0	3,763	5,773	0
Total	444,094	14,271	458,365	97,307	102,747	77,136	179,883	55,812	50,733	842,100	24,168

*Includes Brescia College; Huron College; and King's College & St. Peter's Seminary

Note 1: In addition to the above revenue and expenses (Table 4), $4,643 thousand was provided in Treatment and Rehabilitation (T. & R.) funds from the Ontario Ministry of Health. These funds were provided as reimbursement to the universities, for services provided by members of the academic staff to the teaching hospitals, and for the most part were expended as salary payments to the members of academic staff who provided services.

TABLE H-17b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Western Ontario (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages										
(i) Academic Ranks	151,534	3,282	154,816	0	6,710	0	6,710	1,790	0	163,316
(ii) Other Instruction & Research	14,828	269	15,097	0	30,880	0	30,880	456	0	46,433
(iii) Other Salaries & Wages	99,479	3,286	102,765	26,558	6,765	28,760	35,525	1,176	0	166,024
Total Salaries and Wages	265,841	6,837	272,678	26,558	44,355	28,760	73,115	3,422	0	375,773
2. Employee Benefits	52,755	833	53,588	3,893	5,663	1,836	7,499	637	0	65,617
Total Salaries and Benefits	318,596	7,670	326,266	30,451	50,018	30,596	80,614	4,059	0	441,390
3. Library Acquisitions	11,331	2	11,333	0	12	0	12	236	0	11,581
4. Equipment and Furniture Purchases	11,409	217	11,626	2,953	16,538	7,363	23,901	984	2,690	42,154
5. Equipment Rental and Maintenance	6,192	138	6,330	1,820	401	0	401	48	0	8,599
6. Printing and Duplicating	2,662	321	2,983	425	198	0	198	111	0	3,717
7. Materials and Supplies	7,778	3,296	11,074	6,620	12,608	7,519	20,127	533	0	38,354
8. Communications	2,454	136	2,590	648	217	0	217	42	0	3,497
9. Professional Fees	3,458	154	3,612	544	845	0	845	101	0	5,102
10. Costs of Goods Sold	0	0	0	25,639	0	0	0	0	0	25,639
11. Travel	12,649	861	13,510	330	6,265	1,662	7,927	620	0	22,387
12. Utilities	13,985	43	14,028	4,683	49	0	49	0	0	18,760
13. Renovations and Alterations	4,447	25	4,472	3,607	15,271	0	15,271	113	9,890	33,353
14. Externally Contracted Services	3,103	41	3,144	1,957	877	0	877	19	0	5,997
15. Scholarships, Bursaries, etc.	30,647	34	30,681	0	4,900	0	4,900	11,052	0	46,633
16. Debt Repayments	0	0	0	1,872	0	0	0	0	10,148	12,020
17. Interest	328	0	328	6,009	0	0	0	32	973	7,342
18. Building, Land and Site Services	0	0	0	283	0	0	0	0	35,504	35,787
19. Other Operational Expenditures	16,910	1,566	18,476	3,408	3,769	29,996	33,765	2,066	0	57,715
20. Internal Cost Allocations	(12,918)	347	(12,571)	3,505	12,066	0	12,066	0	(3,000)	0
21. External Cost Recoveries	(28,845)	(1,687)	(30,532)	0	(2)	0	(2)	(2,050)	0	(32,584)
Total	404,186	13,164	417,350	94,754	124,032	77,136	201,168	17,966	56,205	787,443

*Includes Brescia College; Huron College; and King's College & St. Peter's Seminary

TABLE H-18a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

Wilfrid Laurier University (on a Consolidated Basis) *

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	46,217	0	46,217	0	0	0	0	0	0	46,217	0
(ii) Non-Formula Grants	10,094	0	10,094	120	166	0	166	1,609	3,824	15,813	2,237
(iii) Other MTCU Grants and Contracts	0	0	0	0	0	0	0	10	9,572	9,582	841
b) Other Ontario Government Grants and Contracts	0	0	0	0	2,199	0	2,199	35	0	2,234	0
Total Ontario Grants and Contracts	56,311	0	56,311	120	2,365	0	2,365	1,654	13,396	73,846	3,078
c) Federal	51	0	51	0	6,801	0	6,801	392	0	7,244	0
d) Municipal	0	0	0	0	6	0	6	0	337	343	0
e) Other Provinces	0	0	0	0	18	0	18	0	0	18	0
f) Foreign	0	0	0	0	0	0	0	0	0	0	0
2. Fees											
a) Tuition Fees	58,567	0	58,567	0	0	0	0	0	0	58,567	0
b) Miscellaneous Fees	3,924	500	4,424	14,289	0	0	0	0	216	18,929	0
3. Borrowings	0	0	0	0	0	0	0	0	115,700	115,700	0
4. Donations and Non-Government Grants and Contracts	470	0	470	0	1,074	0	1,074	3,749	0	5,293	1,662
5. Sales of Services and Products	0	0	0	15,027	0	0	0	0	0	15,027	0
6. Investment Income											
a) Endowment	730	0	730	0	0	0	0	765	0	1,495	496
b) Other Investment Income	1,198	0	1,198	3	0	0	0	0	2	1,203	0
7. Miscellaneous	123	0	123	881	0	0	0	2,898	962	4,864	0
Total	121,374	500	121,874	30,320	10,264	0	10,264	9,458	130,613	302,529	5,236

* Includes Waterloo Lutheran Seminary

TABLE H-18b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

Wilfrid Laurier University (on a Consolidated Basis) *

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	41,684	0	41,684	0	912	0	912	35	0	42,631
(ii) Other Instruction & Research	2,569	0	2,569	0	31	0	31	36	0	2,636
(iii) Other Salaries & Wages	28,962	215	29,177	5,507	1,817	0	1,817	1,774	0	38,275
Total Salaries and Wages	73,215	215	73,430	5,507	2,760	0	2,760	1,845	0	83,542
2. Employee Benefits	16,243	41	16,284	1,833	162	0	162	216	0	18,495
Total Salaries and Benefits	89,458	256	89,714	7,340	2,922	0	2,922	2,061	0	102,037
3. Library Acquisitions	2,270	0	2,270	0	18	0	18	59	0	2,347
4. Equipment and Furniture Purchases	1,605	1	1,606	256	1,398	0	1,398	433	1,427	5,120
5. Equipment Rental and Maintenance	1,099	0	1,099	563	20	0	20	7	0	1,689
6. Printing and Duplicating	1,325	20	1,345	333	271	0	271	220	0	2,169
7. Materials and Supplies	1,565	4	1,569	167	430	0	430	211	0	2,377
8. Communications	905	6	911	460	48	0	48	46	0	1,465
9. Professional Fees	402	0	402	7	2	0	2	20	0	431
10. Costs of Goods Sold	0	0	0	11,122	0	0	0	0	0	11,122
11. Travel	1,977	47	2,024	101	1,319	0	1,319	469	0	3,913
12. Utilities	2,783	0	2,783	1,255	0	0	0	0	0	4,038
13. Renovations and Alterations	415	0	415	200	0	0	0	14	638	1,267
14. Externally Contracted Services	1,290	121	1,411	876	335	0	335	71	0	2,693
15. Scholarships, Bursaries, etc.	6,217	0	6,217	0	0	0	0	2,502	0	8,719
16. Debt Repayments	489	0	489	1,325	0	0	0	0	69,647	71,461
17. Interest	2,754	0	2,754	4,947	0	0	0	0	0	7,701
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	9,304	9,304
19. Other Operational Expenditures	5,913	28	5,941	1,656	3,116	0	3,116	2,227	13,709	26,649
20. Internal Cost Allocations	402	0	402	153	(33)	0	(33)	(522)	0	0
21. External Cost Recoveries	(3,902)	0	(3,902)	0	0	0	0	(4)	0	(3,906)
Total	116,967	483	117,450	30,761	9,846	0	9,846	7,814	94,725	260,596

* Includes Waterloo Lutheran Seminary

TABLE H-19a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

University of Windsor

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	70,176	0	70,176	0	0	0	0	0	0	70,176	0
(ii) Non-Formula Grants	12,704	0	12,704	92	335	0	335	0	6,070	19,201	3,231
(iii) Other MTCU Grants and Contracts	137	0	137	0	0	0	0	1,489	0	1,626	834
b) Other Ontario Government Grants and Contracts	0	0	0	0	4,015	0	4,015	0	0	4,015	0
Total Ontario Grants and Contracts	83,017	0	83,017	92	4,350	0	4,350	1,489	6,070	95,018	4,065
c) Federal	0	0	0	0	15,669	0	15,669	8	0	15,677	0
d) Municipal	0	0	0	0	0	0	0	0	403	403	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	1,013	0	1,013	0	0	1,013	0
2. Fees											
a) Tuition Fees	73,566	0	73,566	0	0	0	0	0	0	73,566	0
b) Miscellaneous Fees	6,241	0	6,241	10,721	0	0	0	0	0	16,962	0
3. Borrowings	0	0	0	0	0	0	0	0	0	0	0
4. Donations and Non-Government Grants and Contracts	0	0	0	0	2,881	0	2,881	3,063	0	5,944	1,354
5. Sales of Services and Products	0	0	0	13,838	0	0	0	0	0	13,838	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	0	0	0	336
b) Other Investment Income	2,230	0	2,230	(82)	0	0	0	1,664	0	3,812	0
7. Miscellaneous	910	0	910	783	205	0	205	5,055	6	6,959	0
Total	165,964	0	165,964	25,352	24,118	0	24,118	11,279	6,479	233,192	5,755

TABLE H-19b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

University of Windsor

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	49,937	0	49,937	0	1,127	0	1,127	59	0	51,123
(ii) Other Instruction & Research	6,866	22	6,888	0	8,361	0	8,361	447	0	15,696
(iii) Other Salaries & Wages	46,297	18	46,315	6,298	1,084	0	1,084	105	0	53,802
Total Salaries and Wages	103,100	40	103,140	6,298	10,572	0	10,572	611	0	120,621
2. Employee Benefits	22,671	4	22,675	874	773	0	773	81	0	24,403
Total Salaries and Benefits	125,771	44	125,815	7,172	11,345	0	11,345	692	0	145,024
3. Library Acquisitions	4,266	0	4,266	0	0	0	0	63	0	4,329
4. Equipment and Furniture Purchases	3,979	9	3,988	343	3,901	0	3,901	184	1,660	10,076
5. Equipment Rental and Maintenance	2,562	0	2,562	1,263	51	0	51	125	0	4,001
6. Printing and Duplicating	2,166	1	2,167	511	1,956	0	1,956	93	0	4,727
7. Materials and Supplies	1,328	0	1,328	303	60	0	60	26	56	1,773
8. Communications	787	1	788	94	96	0	96	562	0	1,540
9. Professional Fees	1,172	0	1,172	28	46	0	46	96	69	1,411
10. Costs of Goods Sold	0	0	0	9,572	0	0	0	0	0	9,572
11. Travel	3,149	4	3,153	47	1,640	0	1,640	168	5	5,013
12. Utilities	5,279	0	5,279	2,068	0	0	0	0	0	7,347
13. Renovations and Alterations	1,442	0	1,442	185	16	0	16	75	13,971	15,689
14. Externally Contracted Services	0	0	0	186	0	0	0	4	0	190
15. Scholarships, Bursaries, etc.	6,914	0	6,914	0	5	0	5	4,007	0	10,926
16. Debt Repayments	2,534	0	2,534	614	0	0	0	0	0	3,148
17. Interest	955	0	955	2,126	0	0	0	0	0	3,081
18. Building, Land and Site Services	0	0	0	0	0	0	0	0	3,329	3,329
19. Other Operational Expenditures	6,166	5	6,171	739	807	0	807	1,355	106	9,178
20. Internal Cost Allocations	(3,071)	10	(3,061)	283	2,778	0	2,778	0	0	0
21. External Cost Recoveries	(4,996)	0	(4,996)	0	0	0	0	0	0	(4,996)
Total	160,403	74	160,477	25,534	22,701	0	22,701	7,450	19,196	235,358

TABLE H-20a

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

REVENUE

(in thousands of dollars)

York University

Source	General Expendable Funds				Restricted Expendable Funds					Total Expendable Funds	Endowment
	Operating			Ancillary	Sponsored Research			Trust	Capital		
	Operating	Other (Non-Credit)	Subtotal		Entities Consolidated	Entities Not Consolidated	Subtotal				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1. Government Grants and Contracts:											
a) Ontario MTCU											
(i) Basic Formula Grant	198,653	0	198,653	0	0	0	0	0	0	198,653	0
(ii) Non-Formula Grants	42,524	0	42,524	299	960	0	960	0	33,391	77,174	10,024
(iii) Other MTCU Grants and Contracts	7,087	0	7,087	0	0	0	0	1,870	0	8,957	4,006
b) Other Ontario Government Grants and Contracts	39	0	39	0	2,283	0	2,283	0	338	2,660	0
Total Ontario Grants and Contracts	248,303	0	248,303	299	3,243	0	3,243	1,870	33,729	287,444	14,030
c) Federal	354	0	354	0	31,766	0	31,766	0	0	32,120	0
d) Municipal	13	0	13	0	1,116	0	1,116	0	0	1,129	0
e) Other Provinces	0	0	0	0	0	0	0	0	0	0	0
f) Foreign	0	0	0	0	2,649	0	2,649	0	0	2,649	0
2. Fees											
a) Tuition Fees	226,726	26,675	253,401	0	0	0	0	0	0	253,401	0
b) Miscellaneous Fees	28,148	616	28,764	1,159	0	0	0	0	3,931	33,854	0
3. Borrowings	0	0	0	0	0	0	0	0	100,000	100,000	0
4. Donations and Non-Government Grants and Contracts	1,405	6	1,411	30	7,980	0	7,980	4,531	4,815	18,767	6,486
5. Sales of Services and Products	0	0	0	62,392	0	0	0	0	0	62,392	0
6. Investment Income											
a) Endowment	0	0	0	0	0	0	0	18,364	0	18,364	1,509
b) Other Investment Income	5,252	87	5,339	0	13	0	13	0	3,517	8,869	0
7. Miscellaneous	17,856	81	17,937	140	2,350	0	2,350	5,613	237	26,277	0
Total	528,057	27,465	555,522	64,020	49,117	0	49,117	30,378	146,229	845,266	22,025

TABLE H-20b

FINANCIAL REPORT OF ONTARIO UNIVERSITIES
FOR THE FISCAL YEAR ENDED APRIL 30, 2005

SUMMARY OF EXPENSE BY FUND AND OBJECT OF EXPENSE

(in thousands of dollars)

York University

Object of Expense / Fund	General Expendable Funds				Restricted Expendable Funds					Total
	Operating	Other (Non-Credit)	Subtotal	Ancillary	Sponsored Research			Trust	Capital	
					Entities Consolidated	Entities Not Consolidated	Subtotal			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1. Salaries and Wages:										
(i) Academic Ranks	147,112	1,423	148,535	0	7,565	0	7,565	108	0	156,208
(ii) Other Instruction & Research	25,666	292	25,958	0	10,854	0	10,854	447	0	37,259
(iii) Other Salaries & Wages	134,755	10,572	145,327	13,664	6,477	0	6,477	1,299	0	166,767
Total Salaries and Wages	307,533	12,287	319,820	13,664	24,896	0	24,896	1,854	0	360,234
2. Employee Benefits	64,110	1,151	65,261	2,921	1,832	0	1,832	179	0	70,193
Total Salaries and Benefits	371,643	13,438	385,081	16,585	26,728	0	26,728	2,033	0	430,427
3. Library Acquisitions	9,981	0	9,981	0	0	0	0	478	0	10,459
4. Equipment and Furniture Purchases	16,108	206	16,314	1,663	5,597	0	5,597	124	8,923	32,621
5. Equipment Rental and Maintenance	6,098	128	6,226	1,961	293	0	293	33	505	9,018
6. Printing and Duplicating	5,695	1,184	6,879	779	303	0	303	158	0	8,119
7. Materials and Supplies	16,801	1,107	17,908	699	4,104	0	4,104	483	1,075	24,269
8. Communications	2,203	1,322	3,525	269	343	0	343	32	157	4,326
9. Professional Fees	1,684	17	1,701	113	1	0	1	24	0	1,839
10. Costs of Goods Sold	0	0	0	13,880	0	0	0	0	0	13,880
11. Travel	9,433	3,236	12,669	268	5,035	0	5,035	744	26	18,742
12. Utilities	12,170	14	12,184	850	0	0	0	0	0	13,034
13. Renovations and Alterations	5,732	86	5,818	2,984	636	0	636	1	9	9,448
14. Externally Contracted Services	2,554	69	2,623	1,461	0	0	0	1	0	4,085
15. Scholarships, Bursaries, etc.	34,798	58	34,856	0	144	0	144	10,448	0	45,448
16. Debt Repayments	0	0	0	6,406	0	0	0	0	1,805	8,211
17. Interest	899	0	899	4,425	0	0	0	0	18,736	24,060
18. Building, Land and Site Services	836	0	836	0	0	0	0	0	93,601	94,437
19. Other Operational Expenditures	10,534	3,096	13,630	1,590	101	0	101	118	305	15,744
20. Internal Cost Allocations	4,703	0	4,703	14,713	5,111	0	5,111	0	(24,527)	0
21. External Cost Recoveries	(15,114)	(610)	(15,724)	0	(71)	0	(71)	(1,088)	(1,039)	(17,922)
Total	496,758	23,351	520,109	68,646	48,325	0	48,325	13,589	99,576	750,245